THE

SEA-CUSTOMS LAW

OF

INDIA,

ACT VIII OF 1878,

AND

TARIFF ACT:

WITH

NOTES AND APPENDICES,

BY

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PREFACE.

THIS volume has been prepared chiefly from the records of the Board of Revenue, Calcutta, the proceedings of the Legislative Council of the Government of India, and from other official sources. The object of the work is to convey, by means of explanatory notes, precedents, and forms, practical information to persons engaged in, or connected with, the business of the customs.

It is intended for the use of merchants, traders, ship-owners, ship-masters, importers and exporters of goods, and officers of the Custom-house in conducting the details of their several businesses. It will also, it is believed, be of some service in those departments of the Government of India or of the Local Governments of Bengal, Madras, and Bombay which are entrusted with the administration of the sea-customs revenue.

The first portion of the work comprises the Customs Act, with notes on each of the more important sections. In the other parts of the book a large amount of information will be found on a variety of subjects of commercial interest, as detailed in the table of contents. The most useful appen-

dices will, probably, be those which contain the specimens of Custom-house business forms, the collection of miscellaneous orders, &c., and the alphabetical list of articles of import and export.

In the preparation of this list I have derived valuable assistance from Mr. J. E. O'Conor, Assistant Secretary to the Government of India, Department of Revenue, Agriculture, and Commerce. I am also indebted to Mr. J. D. Maclean, Collector of Customs, Calcutta, for his readiness in furnishing me with information connected with the working of his department.

W. H. GRIMLEY.

BOARD OF REVENUE,
CALCUTTA,
March 16*th*, 1879.

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ERRATUM.

Page 53, line 24, *for* "Appendix F" *read* "Appendix G."

ABBREVIATIONS.

B.	'Orders of the Board of Revenue, Lower Provinces, Bengal.'
C.	'Letter from Collector of Customs, Calcutta.
C. G.	'Calcutta Gazette.'
cl.	'Clause'
English Act .	39 and 40 Vict, c 35.
G.	'Orders of the Government of Bengal.'*
Hamel	'Hamel's Laws of the Customs, 1854.'
H. C.	'High Court, Calcutta.'
I.	'Orders of the Government of India.'
I. G.	'India Gazette.'
K.	'Kay's Law relating to Shipmasters and Seamen'
Mac.	'A Treatise on the Law of Merchant Shipping, by Maclachlan.'
N. C. G. . . .	'Notification in Calcutta Gazette.'
N. C. C. G. . .	'Notification of Collector of Customs, Calcutta, in Calcutta Gazette.'
p.	'Page.'
P. placed in brackets at the end of a section refers to the clause of Section 167, in which offences and penalties are stated and defined. Thus 'P. 11' denotes Section 167, clause 11.	
P. C. R. . . .	'Acts of the Legislative Councils of India and Bengal Rules, Bye-Laws, Regulations, and Notifications relating to the Port of Calcutta, published under the authority of the Port Commissioner.'
P. G. G. C. . .	'Proceedings of the Council of the Governor-General of India'
Prec.	'Precedent.'
Pt.	'Part.'
R. A. C. . . .	'Department of Revenue, Agriculture, and Commerce.
R. S. C. . . .	'Report of the Select Committee appointed to consider the Draft Customs Bill.'
s.	'Section.'
S. C. C. . . .	'Small Cause Court.'
Supplt. . . .	'Supplement'

* The number and date of a letter or order are thus expressed: 760, 19-7-74, *i.e.*, No. 760, dated 19th July, 1874, July being the seventh month of the year.

THE SEA CUSTOMS ACT

(ACT No. VIII OF 1878.)

PASSED BY THE GOVERNOR-GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor-General on the 8th March, 1878.)

An Act to consolidate and amend the law relating to the levy of Sea Customs-duties.

Sec. 1.

Preamble.

WHEREAS it is expedient to consolidate and amend the law relating to the levy of Sea Customs-duties; It is enacted as follows:—

CHAPTER I.

PRELIMINARY.

Short title.

1. (1.)* This Act may be called "The Sea Customs Act, 1878."

Local extent. Commencement.

It extends to the whole of British India, and shall come into force on the first day of April 1878.

The former law relating to Sea-customs was contained chiefly in Act VI of 1863 The necessity of the amendment of the law is explained in the following papers:

Proceedings of the Legislative Council of the Governor-General of India. (Suppt. I. G., p. 1289, 2-12-76; p. 448, 30-3-78.)

Reports of the Select Committee appointed to consider the draft Customs Bill, (1) dated 20-10-77, I. G., Pt. V, p. 601, 10-11-77; (2) dated 23-2-78.

"British India" means the territories for the time being vested in Her Majesty by the Statute 21 and 22 Vict., c. 106 (*an Act for the better government of India*) other than the Settlement of Prince of Wales' Island, Malacca. (Act I, 1868, s. 2.)

Repeal of enactments.

2. (2.) The Acts mentioned in the first schedule hereto annexed are repealed to the extent specified therein.

References to enactments repealed.

All references to any of the said Acts, in Acts passed subsequently thereto, shall be read as if made to the corresponding provisions of this Act.

* The figures in brackets, placed after the number of each section, refer to the corresponding section of the old law (Act VI of 1863).

Sec. 2.

Saving of appointments, &c.

(New.) All appointments, rules, declarations, exemptions and delegations made, powers conferred, forms and conditions prescribed, values, fees, rates and periods fixed, and notifications, instructions, directions, prohibitions, passes and licenses issued, under any Act hereby repealed shall, if the same are in force at the time this Act comes into force, be deemed to have been respectively made, conferred, prescribed, fixed and issued under this Act, in so far as they are consistent herewith.

Interpretation.

3. (3.) In this Act, unless there be something repugnant in the subject or context—

"Chief Customs-Authority."

(*a*) "Chief Customs-Authority" denotes the person authorized to exercise, subject to the Local Government, the chief control in matters relating to Sea-customs in any place in which this Act operates:

Board of Revenue is the Chief Customs-Authority in Lower Bengal. (N. C. G., p. 1464, 13-5-63.)

But the general administration of Sea-customs revenue is vested in the Department of Revenue, Agriculture, and Commerce of the Government of India, subject, however, to the standing rule that no measure intended to cause any increase or decrease of any item of public revenue shall be considered otherwise than in consultation with the Financial Department. (I., 2247, 18-7-76.)

"Chief Customs-officer."

(*b*) "Chief Customs-officer" denotes the chief executive officer of Sea-customs for any Port to which this Act applies:

Collector of Customs is the Chief Customs-Officer in Calcutta. (N. C. G., p 1464, 13-5-63)

Commissioner of Cuttack is the Chief Customs-Officer in the ports of Orissa. (N. C. G., p 100, 14-1-65.)

Commissioner of Chittagong is the Chief Customs-Officer in Chittagong (N. C. G., p. 100, 14-1-65.)

Commissioner of Dacca is the Chief Customs-Officer in the port of Naraingunj. (N. C. G., p. 157, 19-2-79.)

"Customs-collector"

(*c*) "Customs-collector" includes every officer of Customs for the time being in separate charge of a Custom-house, or duly authorized to perform all, or any special, duties of an officer so in charge:

"Customs-port."

(*d*) "Customs-port" means any place except Aden declared under section 11 to be a Port for the shipment and landing of goods:

"Foreign Port."

(*e*) "Foreign Port" means Aden and any place beyond the limits of British India:

The distinction made in Act VI of 1863 was between a free and a foreign port, the former being any port at which no customs-duties are leviable, while the latter was defined as including any port situated

beyond British India, and any free port The present nomenclature is more convenient and logical. The practical difference between a Customs and a Foreign Port is that goods carried between two Customs-ports are not liable to duty, except in the case of imports of opium, salt, salted fish (s. 20), and, subject to certain limitations, exports of spirit manufactured in British India (s. 144), while goods, both imports and exports, carried between any Customs-port and any Foreign Port are liable to duty, subject of course to the exemptions prescribed by law.

Sec. 3.

(*f*) "Vessel" includes anything made for the conveyance by water of human beings or property: "Vessel."

(*g*) "Coasting-vessel" denotes any vessel proceeding from one Customs-port to another Customs-port, whether touching at any intermediate Foreign Port or not: or proceeding from or to a Customs-port to or from a place declared to be a Port under section 12: "Coasting-vessel."

This differs from the definition in Act VI of 1863, which limited the privileges of coasting-vessels to vessels which do not touch at any intermediate Foreign Port The alteration was made on a representation from Bombay, where, owing to the numerous Foreign Ports* along the coast, the law was found difficult of application, and was practically waived. The present definition embraces all coasting-vessels whether they touch or not at Foreign Ports. Where there is danger of smuggling, special restrictions may be imposed on particular classes of goods under s. 157, cl. (c). See preamble to section 15.

(*h*) "Master," when used in relation to any vessel, means any person, except a Pilot or Harbour-Master, having command or charge of such vessel: "Master."

It was proposed that the "Master" should include in certain cases a responsible ship's agent duly appointed by the Master and accepted by the Custom-house. The addition was thought necessary to meet the altered condition of the trade, under which the Master is rarely the owner of the vessel, seldom knows what she carries, and often goes away before the goods are actually landed. But the change was objected to, on the ground that the responsibility of a ship's agent might be held to cover much more than an agent would be inclined to incur. The question was settled by leaving the definition practically as it stood formerly, and by adding a new section (5), providing that what a Master is required or empowered to do under the Act, may, with his consent, and with the approval of the Customs-collector, be done by a ship's agent. (R. S. C.)

(*i*) "Warehousing port" means any Customs-port declared under section 14 to be a warehousing port: "Warehousing port."

(*j*) "Warehouse" denotes any place appointed or licensed under section 15 or section 16. "Warehouse."

* Kutch Ports, Kathiawar Ports, Damaun, Diù, Habsan and Goa. *

Sec. 4.

Agent of owner of goods to be deemed owner for certain purposes

4. (New.) When any person is expressly or impliedly authorized by the owner of any goods to be his agent in respect of such goods for all or any of the purposes of this Act, and such authorization is approved by the Customs-collector, such person shall, for such purposes, be deemed to be the owner of such goods.

This section has been added in order to indicate more precisely the responsibility that rests upon an agent for offences against the Act, in which he may be implicated. See section 203.

When ship's agent may act for Master.

5. (New) Anything which a Master is required or empowered to do under this Act may, with the express or implied consent of such Master and the approval of the Customs-collector, be done by a ship's agent.

See note to section 3, cl. (*h*).

CHAPTER II.

Appointment and Powers of Officers, &c.

Appointment of Customs-officers.

6. (7.) The Local Government of every place in which duties of Sea-customs are leviable, may appoint such persons as it thinks fit to be officers of Customs, and to exercise the powers conferred, and to perform the duties imposed, by this Act on such officers.

Suspension and dismissal of such officers.

Every person so appointed may be suspended or dismissed by the Local Government which appointed him.

Delegation of powers under s. 6.

7. (8.) The Local Government may delegate to any officer of Customs any of the powers vested in it by the first clause of section 6.

Suspension and dismissal of subordinate officers.

Every person appointed in exercise of such delegated power may be suspended or dismissed by the officer who appointed him.

The following officers are appointed by Government:—
The Chief Customs-Authority of the Presidency.
The Chief Customs-officer } at any Port.
The Deputy Collector of Customs } at any Port.
The Assistant Collector of Customs } at any Port.
The Superintendent of the Preventive Service, Calcutta.
The Head Appraiser

The appointment of all other officers of the Customs Department is at the disposal of the Chief Customs-officer of the Port, except

in Calcutta, where the appointments of Heads of Departments (not being warehouse-keepers, who are by the law to be nominated by Chief Officer of Customs) are made subject to the sanction and approval of the Chief Customs-Authority. (B. 482, 28-4-63; G. 1950, 13-5-63.)

Sec. 7.

8. (9.) At any place for which there is no Custom-house, the Collector of the District and the officers subordinate to him shall, unless the Local Government otherwise directs, perform all duties imposed by this Act on a Customs-collector and other officers of Customs.

Performance of duties of Customs-collector, where no Custom-house.

Under this rule the Collectors of Cuttack, Balasore, and Pooree perform the duties of a Customs-Collector at the several ports in their respective districts.

9. (4, new.) The Chief Customs-Authority may, from time to time, with the sanction of the Local Government, make rules consistent with this Act—

Power to make rules.

(*a*) prescribing and limiting the powers and duties of officers of Customs;

(*b*) regulating the delegation of their duties by such officers; and

(*c*) generally to carry out the provisions of this Act.

For rules see Appendix A (I).

10. (192.) No Chief Customs-Authority or Chief Customs-Officer, and no other officer of Customs whom such Chief Authority or Chief Officer deems it necessary to exempt on grounds of public duty, shall be compelled to serve on any jury or inquest, or as an assessor.

Customs-officers exempted from service on jury or inquest or as assessors.

CHAPTER III.

APPOINTMENT OF PORTS, WHARVES, CUSTOM-HOUSES, WAREHOUSES AND BOARDING AND LANDING STATIONS.

11. (10.) The Local Government may from time to time, by notification in the official Gazette,

Power to appoint Ports, Wharves, and Custom-houses.

(*a*) declare the places within the territories administered by it which alone shall be Ports for the shipment and landing of goods;

(*b*) declare the limits of such Ports;

Sec. 11.

(*c*) appoint proper places therein to be Wharves for the landing and shipping of goods, or of particular classes of goods;

(*d*) declare the limits of any such Wharf;

(*e*) alter the name of any such Port or Wharf; and

(*f*) declare what shall, for the purposes of this Act, be deemed to be a Customs-house, and the limits thereof. (P. 2-5.)*

By the saving clause of section 2 all Ports and Wharves in existence prior to the 1st of April 1878, the date on which the Act came into force, are to continue in use until orders to the contrary are issued by the Local Government.

A list of all Ports in India is given in Appendix B.

In Calcutta the Port Commissioners can compel ships to load and unload at wharves, jetties, &c., erected under the provisions of "the Calcutta Port Improvement Act" of 1870. To give the officers of Customs free access to such wharves, it is necessary that they should be duly appointed wharves for the landing and shipping of goods under this section. The Commissioners are bound to set apart, maintain, and secure on such wharves a place for the use of the officers of Customs. [ss. 58, 62, Act V. (B. C.) 1870. See pp. 200-203, P. C. R.]

For limits of the Port of Calcutta, see N. C. G., p. 823, 5-4-71.

For limits of the Port of False Point (Cuttack), see N. C. G., p. 1149, 15-9-75.

For limits of the Port of Pooree, see N. C. G., p. 1506, 8-12-75.

For limits of the Port of Dhamra, see N. C. G., p. 422, 27-11-72.

"Kurbullakee Maidan" Wharf at Balasore. For limits, see N. C. G., p. 1154, 9-7-64.

For Wharf Rules, see Appendix E.

Power to declare places to be Ports for coasting-trade.

12. (11.) The Local Government may also from time to time in like manner declare places to be Ports for the carrying on of coasting-trade with Customs-ports, or with any specified Customs-port, and for no other purpose.

This section constitutes a new class of sub-ports, to consist of places where a small trade has sprung up not sufficient to render a full customs establishment remunerative. These ports will be allowed to trade with certain Customs-ports near them to which they are affiliated. The provision was inserted with special reference to Burmah, but it is intended to apply to other parts of India wherever the necessity may arise for developing the local trade. (P. G. G. C., p. 449; I. G., 30-3-78.)

Under section 11 of the former Act, the Governor-General in Council alone had power to declare that any port in British India should be a free port, at which no duties should be levied. This power is now transferred to Local Governments.

Naraingunj, in the district of Dacca, declared to be a port for the carrying on of trade with Customs-ports. (N. C. G., p. 157, 19-2-79.)

* P placed in brackets at the end of a section refers to the clause of Section 167, in which offences and penalties are stated and defined. Thus 'P. 2—5' denotes Section 167, clauses 2 to 5.

Sec. 13.

13. (12.) The Governor-General in Council may from time to time direct, by notification in the *Gazette of India*, that all goods or any specified class of goods imported from or exported to any Foreign Port to or from a Customs-port shall, with such limitations and on such conditions (if any) as he thinks fit, be treated for any of the purposes of this Act as goods imported from or exported to a Customs-port as the case may be.

Power to declare that Foreign Ports shall be regarded as Customs-ports for certain purposes.

The power conferred upon the Governor-General in Council by section 12 of the old Act is considerably altered by this provision. Formerly the Governor-General in Council could declare a Foreign Port to be a Customs-port (a position, however, which the difference of jurisdiction would prevent it from *actually* holding) for the purposes of sections 18, 141, 149 to 160 of Act VI of 1863. By section 18 no duty was leviable on goods carried between two British Indian or Customs-port. Section 141 provided that no drawback should be allowed upon goods exported from one Customs-port to another. Sections 149 to 160 regulated the coasting-trade. Bhaunagar in Kathiawar is an existing instance of a foreign port admitted to the special privileges contemplated in this section.

14. (14.) The Local Government may from time to time declare, by notification in the official Gazette, that any Customs-port shall be a Warehousing Port for the purposes of this Act.

Power to declare Warehousing Ports.

List of Warehousing Ports.

Chittagong. (N. C. G., p. 3146, 21-11-63.)
Balasore. (N. C. G., p. 818, 19-4-64.)
Suburbs of Calcutta, as defined in the sched. of Act XXI of 1859, declared to be a Warehousing place. (N. C. G., p. 1876, 30-9-64.)
Hansooah, in district of Cuttack. (N. C. G., p. 1618, 10-10-67.)

15. (15.) At any Warehousing Port, the Chief Customs-Authority may from time to time appoint public warehouses wherein dutiable goods may be deposited without payment of duty on the first importation thereof, and may cancel such appointment.

Power to appoint public warehouses.

Following the English Customs Law, the direct and exclusive intervention of the Local Government goes no further than the appointment of the Warehousing Port (s. 14), and the regulation of wastage allowance in the case of wine, spirit, beer, and salt (s. 116). The warehouses themselves (s. 15), the forms of application to warehouse (s. 91) or to clear goods (s. 113), the form of bond in certain cases (ss. 92, 106, 107), the disposition of the goods deposited in the warehouse and the class of goods that may be deposited (ss. 100, 125), the rates of rent and warehouse dues (s. 101), the removal of goods from one warehouse to another (s. 104), or from one port to another (s. 105), the grant of special wastage allowance in certain cases (s. 117), the remission of duties on goods lost or destroyed (s. 122),—are matters of internal regulation and detail, the management of which is vested in the Chief Customs-Authority. (*Cf.* Hamel, p. 79.)

Sec. 16.

Power to license private warehouses. Form of application for license.

16. (73.) At any Warehousing Port, the Chief Customs-Officer may from time to time license private warehouses wherein dutiable goods may be deposited as aforesaid.

(74.) Every application for a license for a private warehouse shall be in writing, and shall be drawn up in such form* as is from time to time prescribed by the Chief Customs-Authority, and shall be signed by the applicant.

Revocation of license.

(73.) Every license† granted under this section may be cancelled on conviction of the licensee of any offence under this Act relating to warehouses, unless it is otherwise provided in the license, or on the expiration of one month's notice in writing given to the licensee by the Chief Customs-Officer.

Revocation of license:—see note to s. 103.

A private warehouse can be used by the licensee only, and for the storing of none but his own goods.

Before granting a license the Chief Customs-Officer should satisfy himself that the applicant is a person of such substance that any liability incurred by him under section 125, within any reasonably probable amount, could be enforced against him. (B. 419B., 20-10-75.)

Stations for Customs-Officers to board and land.

17. (32, 133.) The Chief Customs-Authority may from time to time appoint, in or near any Customs-port, stations or limits at or within which vessels arriving at, or departing from, such Port shall bring-to for the boarding or landing of officers of Customs, and may, unless separate provision therefor has been made under the Indian Ports Act, 1875, direct at what particular place in any such Port vessels, not brought into Port by pilots, shall anchor or moor. (P. 67.)

Boarding Stations.

Calcutta: Panchpara, the southern limit of the Port (B. 983½, B. C. G., p. 959, 1-7-77.)

Balasore: Bulramgurree. (N. 803, C. G., p. 1197, 2-6-64.)

CHAPTER IV.

Prohibitions and Restrictions of Importation and Exportation.

Prohibitions.

18. No goods specified in the following clauses shall be brought, whether by land or sea, into British India :—

(21.) (*a*) any book printed in infringement of any law in force in British India on the subject of copyright, when

* See Form 1, Appendix C. † See Form 2, Appendix C.

the proprietor of such copyright, or his agent, has given to the Chief Customs-Authority a notice in writing that such copyright subsists, and a statement of the date on which it will expire: Sec. 18.

(*b*) counterfeit coin: or coin which purports to be Queen's coin of India, or to be coin made under the Native Coinage Act, 1876, but which is not of the established standard in weight or fineness:

The provision as regards coin made under the Native Coinage Act is new.

(*c*) any obscene book, pamphlet, paper, drawing, painting, representation, figure or article:

(*d*) articles bearing any names, brands or marks being, or purporting to be, the names, brands or marks of manufacturers resident in the United Kingdom or British India, and not made by such manufacturers. (P. 8.)

This last clause is new and taken from the English Act (s. 42). For rules under Trade-marks Registration Act, 1875 and 1876, and notice as to registration of trade-marks for cotton goods, see I G., Pt. I., 10-2-77, pp. 73-78; ditto, 3-3-77, p. 175; and Supplt. I. G., 31-3-77, pp. 769, 770.

Section 22 of Act VI of 1863, which prohibited the importation of arms, &c., without license, has been omitted, the subject being covered by the Arms Act XI of 1878. (R. S. C.)

19. (23.) The Governor-General in Council may from time to time, by notification in the *Gazette of India*, prohibit or restrict the bringing or taking by sea or by land goods of any specified description into or out of British India or any specified part of British India. (P. 8.) Power to prohibit or restrict importation or exportation of goods.

Section 25 of Act VI of 1863, which declared it lawful to import or export all goods the importation or exportation of which is not prohibited by law, has been omitted, as containing a declaration which was superfluous for Customs purposes, while it unnecessarily limited Local Governments in their power of imposing prohibitions or restrictions in the course of provincial legislation. (R. S. C.)

CHAPTER V.

Levy of, and Exemption from, Customs-duties.

20. (14, 15, 16.) Except as hereinafter provided, Customs-duties shall be levied at such rates as may be prescribed by or under any law for the time being in force, on— Goods dutiable.

Sec. 20.

(*a*) goods imported or exported by sea into or from any Customs-port from or to any Foreign Port;

(*b*) opium, salt or salted fish imported by sea from any Customs-port into any other Customs-port;

(*c*) (New) goods brought from any Foreign Port to any Customs-port, and, without payment of duty, there transhipped for, or thence carried to, and imported at, any other Customs-port; and

(*d*) (New) goods brought in bond from one Customs-port to another;

Proviso.

(New) Provided that no such duties shall be levied on goods belonging to the Government.

The duties become a debt to Government immediately on importation (Hamel, p 100). As the rates at which duty is leviable are the rates in force on the date on which the bill-of-entry is delivered to the Customs-collector under section 86, that date, for all practical purposes, may be deemed to be the precise time of importation (s. 37). See section 42. The effect of allowing goods to be warehoused is simply to give time for payment of the duties until the goods are entered for home consumption. (*Ibid.*)

(*b*) Salted fish is an addition. See sections 23 and 50.

Goods partially composed of dutiable articles.

21. Except as otherwise expressly provided by any law for the time being in force, goods whereof any article liable to duty under this Act forms a part or ingredient shall be chargeable with the full duty which would be payable on such goods if they were entirely composed of such article, or, if composed of more than one article liable to duty, then with the full duty which would be payable on such goods if they were entirely composed of the article charged with the highest rate of duty.

All drugs and chemical preparations containing less than 20 per cent. of proof spirit are taxed at 5 per cent. *ad valorem* under headings 9 or 17 of the Import Tariff Schedule; and all those containing 20 per cent and upwards are taxed as spirit at Rs. 4 per gallon, section 5 of the Tariff Act being applied to them

These orders apply to all drugs or chemicals prepared in accordance with recognized formulæ. On other medicinal or chemical preparations, as for example patent medicines, duty at 5 per cent. is to be charged, unless the article imported is of a character which would make it liable under the terms of the foregoing orders to pay duty as spirit (I. 78, 6-4-77, and 97, 18-6-77; G. 1131, 27-4-77; G. 1738, 27-6-77)

Wines purified with spirit; see note to No. 32, Tariff.

Sec. 22.

22. The Governor-General in Council may from time to time, by notification in the *Gazette of India*, fix, for the purpose of levying duties, tariff-values of any goods exported or imported by sea on which Customs-duties are by law imposed, and alter any such values fixed by any Tariff Act* for the time being in force.

Power to fix tariff-values.

23. (XVIII of 1875, s. 6, (*b*).) The Governor-General in Council may from time to time, by notification in the *Gazette of India*, exempt any goods imported into, or exported from, British India, or into or from any specified Port therein, from the whole or any part of the Customs-duties leviable on such goods.

General power to exempt from customs-duties.

For list of exemptions, see column of Remarks in Appendix G.

Exempted articles must prove their right to exemption. (B. 378, 16-7-73.) See Appendix F under the head of "Exemptions."

Refund of duty on goods exported from British territory to Cashmere or Central Asia, *viâ* Cashmere, may be obtained on proof of goods reaching Srinagar, Jummo, or Leh, as the case may be, intact. To enable the importer to claim refund, certain forms should be observed at the time of importation. (I. 13309, 6-7-75.) See Appendix F.

(19) The Local Government may, by special order in each case, exempt from the payment of duty, under circumstances of an exceptional nature, to be stated in such order, any goods on which Customs-duties are leviable.

Power to authorize, in special cases, exemption from duty.

This provision cannot be used for giving a *general* exemption to a particular article, but only to allow free entry in specific cases.

Under an order of the Government of India, this power is not to be exercised without previous reference to the Government of India.

A quantity of shellac shipped for London arrived in an unmerchantable condition, and was re-imported into Calcutta; and later re-exported after fresh manufacture. Collector authorized to remit duty on re-exportation on being satisfied of the identity of the shellac with that previously exported. (G. 600, 10-3-75.)

Maldive cowries were shipped from Calcutta to London, but no market being obtained there, were brought back to Calcutta. Duty on reimportation was remitted. (G. 1639, 4-5-71.)

The Local Government of one province has no authority to exempt from duty goods imported into or exported from another Presidency. (G. 1946, 5-8-75.)

24. (20.) The Customs-collector may, subject to any general rules relating to the landing and shipping of passengers' baggage and the passing of the same through the Custom-house, which may be made under section 75, pass free of duty any baggage in actual use, and for this purpose

Baggage in actual use.

* XVI of 1875, s. 6 (*a*).

Sec. 24.

may determine, subject to any such rules, whether any goods shall be treated as baggage in actual use, or as goods subject to duty.

No formal entry required. May be shipped without the presence of a Customs-officer (s 70). No custom pass necessary for shipping.

The practice in England is that Customs-officers are allowed to exercise their discretion to the extent of admitting a single dress or a few pairs of gloves or shoes, &c., even over and above what may be considered fairly to form part of the personal wardrobe of a lady or gentleman, governing themselves by the general aspect of the transaction, and the situation in life of the parties. (B. 151, 24-3-73.)

Confiscation of passenger's baggage. (C. 27-14-1, 73.) Subsequently withdrawn. (B. 30½ C., 16-1-73.)

Re-imported articles of country produce.

25. (31.) If goods produced or manufactured in British India be imported into any Customs-port from any Foreign Port, such goods shall be liable to all the duties, conditions and restrictions (if any) to which goods of the like kind and value not so produced or manufactured are liable on the first importation thereof:

Proviso

Provided that, if such importation takes place within three years after the exportation of such goods, and it is proved to the satisfaction of the Customs-collector that the property in such goods has continued in the person by whom, or on whose account, they were exported, the goods may be admitted without payment of duty.

Full duty should be levied on such goods which have undergone any process of manufacture after exportation when they are re-imported into British India. (I 219, 13-1-73; G. 267, 17-1-73.)

Under this rule silk corahs brought back from England after being printed there, would be liable to duty on re-importation. (B. 14, 6-1-73.)

It was proposed to extend the exemption of country goods from duty on re-importation allowed under this section generally to all foreign goods re-imported, as was practically permitted by a special order of Government, No. 754, dated 29th September 1863, issued under the provisions of section 19 of Act VI of 1863; but this proposal was not adopted, and as the provisions of section 19 have been changed, it is doubtful if the special order of Government is still in force. (B. 61, B, 30-1-77. Note to s. 23)

Excise-duty on importation of certain country-goods.

26. (31.) Any goods produced or manufactured in British India which have been exported therefrom, and on the exportation of which any drawback of excise has been received, shall, on being imported into any Customs-port, be subjected, unless the Chief Customs-Authority in any particular case otherwise directs by special order, to payment of excise-duty,

at the rate to which goods of the like kind and quality are liable at such port.

Sec. 26.

This is an exception to the general privilege granted in the previous section.

27. (67.) All goods derelict, jetsam, flotsam and wreck, brought or coming into any place in British India, shall be subject to the same duties, if any, to which goods of the like kind are for the time being subject on importation at any Customs-port, and shall in other respects be dealt with as if they were imported from a Foreign Port, unless it be shown to the satisfaction of the Customs-collector that such goods are the produce or manufacture of any place from which they are entitled to be admitted duty-free.

Goods derelict and wreck.

Derelict is anything forsaken or left or wilfully cast away. Jetsam is where a ship is wrecked and the goods are cast into the sea and there sunk and remain under water. Flotsam is where a ship is sunk or cast away, and the goods are found floating upon the sea. Wreck signifies such goods as after shipwreck are cast upon the land by the sea.

To this provision in the old law the following words were added: "or that such goods, if liable to duty, are entitled to an abatement in respect of damage." The omission of this clause in the present section does not apparently debar the owner from claiming abatement on account of damage under sections 33 and 34, in cases to which these sections are applicable.

Prec. B. 93, B., 25-8-77.

28. (183.) Provisions and stores produced or manufactured in British India, required for use on board of any vessel proceeding to any Foreign Port, may be shipped free of duty, whether of customs or excise, in such quantities as the Customs-collector determines with reference to the tonnage of the vessel, the numbers of the crew and passengers, and the length of the voyage on which the vessel is about to depart:

Country-provisions and stores may be shipped free of duty.

Provided that no rum shall be so shipped on any vessel going on a voyage of less than thirty days' probable duration.

This exemption includes articles shipped for use and consumption whilst the vessel is in port. (B. 925, 10-7-63.)

29. (26.) On the importation into, or exportation from, any Customs-port of any goods, whether liable to duty or not, the owner of such goods shall, in his bill-of-entry or shipping-bill, as the case may be, state the real value, quan-

Owner to declare real value, &c., of goods in bill-of-entry or shipping-bill.

Sec. 29.

tity and description of such goods to the best of his knowledge and belief, and shall subscribe a declaration of the truth of such statement at the foot of such bill.

Power to require production of invoice, &c.

In case of doubt, the Customs-collector may require any such owner or any other person in possession of any invoice, broker's note, policy of insurance or other document, whereby the real value, quantity or description of any such goods can be ascertained, to produce the same, and to furnish any information relating to such value, quantity or description which it is in his power to furnish. And thereupon such person shall produce such document and furnish such information:

(62.) Provided that, if the owner makes and subscribes a declaration before the Customs-collector, to the effect that he is unable, from want of full information, to state the real value or contents of any case, package or parcel of goods, then the Customs-collector shall permit him, previous to the entry thereof, (1) to open such case, package or parcel, and examine the contents in presence of an officer of Customs, or (2) to deposit such case, package or parcel in a public warehouse appointed under section 15 without warehousing the same, pending the production of such information.

The obligation to declare the real value, quantity, and description extends to all goods, whether dutiable or not. This is new.

An alphabetical list is given in Appendix F of the principal articles of commerce, showing the denomination under which each article should be classed in the statements which importers and exporters are required to submit.

The responsibility of all officials concerned in the receipt and treatment of bills-of-entry and shipping bills will be strictly enforced. They are required to see that all such documents are duly filled up in accordance with the law and the orders of Government before they are passed on to the officers charged with the duty of compiling the statistics of the trade, and the latter officers should bring to the notice of the Collector any case where omissions or manifestly erroneous entries are detected. (I 66c—69c, 9-4-75.)

The second clause of the above proviso is new. Under the former law, when an owner had not sufficient information regarding his goods, the packages were opened and examined, but the ordinary process of examining goods to ascertain their value, sometimes injured certain classes of goods. The owner has now the option of depositing the goods in a warehouse pending settlement of value and duty. (B. 61, B., 30-1-77.)

Duty should never be included with values, and all valuations declared by importers and exporters should be strictly tested. (I. 430, 12-10-77. G. 3846, 20-11-77. B. 575, 3-12-77.)

In the Calcutta Custom-house the market-values of all articles imported and exported, except imports of salt, are tested by an

appraiser, the principal price-current used being that published by the Bengal Chamber of Commerce. The value of imports of salt is tested in the statistical department, the clearances from bond being checked by a comparison with a weekly statement of the ruling prices of salt from bond, furnished by the Superintendent of the Sulkea Salt Golas, and the direct imports by a comparison with Mullick & Co's weekly salt price-current, reference also being made, in both cases, to the quotations in the price-current of the Bengal Chamber of Commerce. (B. 406, 22-5-78.)

Sec. 29.

"Real value" defined.

30. (New.) For the purposes of this Act the real value shall be deemed to be—

(*a*) the wholesale cash-price, less trade-discount, for which goods of the like kind and quality are sold, or are capable of being sold, at the time and place of importation or exportation, as the case may be, without any abatement or deduction whatever, except (in the case of goods imported) of the amount of the duties payable on the importation thereof: or,

(*b*) where such price is not ascertainable, the cost at which goods of the like kind and quality could be delivered at such place, without any abatement or deduction except as aforesaid.

The want of a definition of the term "real value" was much felt. Much uncertainty used to exist as to the meaning of the words. Some importers understood them to refer to the value in the home market or invoice value, and others to tariff value where goods had been tariffed. The objection to accepting invoice values is that they are the values at the date of shipment and not of entry. (B. 61, B. 30-1-77.)

Examination of *ad valorem* goods.

31. (New.) Goods chargeable with duty upon the value thereof, but for which a specific value is not fixed by law for the purpose of levying duties thereon, shall, without unnecessary delay, be examined by an officer of Customs. If it appears that the real value of such goods is correctly stated in the bill-of-entry or shipping-bill, the goods shall be assessed in accordance therewith.

Procedure where such goods are under-valued by owner.

32. (27.) If it appears that such goods are properly chargeable with a higher rate or amount of duty than that to which they would be subject according to the value thereof as stated in the bill-of-entry or shipping-bill, such officer may detain such goods.

In every such case the detaining officer shall forthwith give notice in writing to the owner of the goods of their detention, and of the value thereof as estimated by him; and the Customs-collector shall, within two clear working days after

Sec. 32. such detention, or within such reasonable period as may with the consent of the parties be arranged, determine either to deliver such goods on payment of duty charged according to the entry of such owner, or to retain the same for the use of Government.

If the goods be retained for the use of Government, the Customs-collector shall cause the full amount stated in the bill as their real value to be paid to the owner in full satisfaction for such goods, in the same manner as if they had been transferred by ordinary sale, and shall, after due notice in the local official Gazette or some local newspaper, and without unnecessary delay, cause them to be put up to public auction in wholesale lots for cash on delivery.

If the Customs-collector deems the highest offer made at such sale to be inadequate, he may either adjourn the sale to some other day, to be notified as aforesaid, or buy in the goods, and without unnecessary delay dispose of them for the benefit of Government.

If the proceeds arising from such sale exceed the sum paid to the owner, together with (in the case of goods imported) the duty to which the goods are liable and all charges incurred by Government in connection with them, a portion not exceeding one-half of the overplus shall, at the discretion of the Chief Officer of Customs, be payable to the officer who detected the under-valuation of the goods.

Nothing in this section shall prevent the Chief Officer of Customs, when he has reason to believe that any such under-valuation was solely the result of accident or error, from permitting the owner of the goods, on his application for that purpose, to amend such entry, on payment of such increased rate of duties on the excess of the amended over the original valuation, or on such other terms as the Chief Officer of Customs may determine.

The third and fourth clauses of this section, relating to the mode of disposing of under-valued goods. gave rise to much discussion and some difference of opinion before the passing of the Customs Bill. Under the former law, no discretionary power was vested in the Collector to bring in, or withdraw, goods from sale after they had once been put up to auction ; and the result, it is said, was that loss and inconvenience were at times caused by the combination of petty traders for the purpose of keeping down the price of articles sold at auction on behalf of Government.

Sec. 32.

It was proposed to give the Collector power to dispose of under-valued goods, otherwise than by public auction, in cases when, from a combination of dealers or other causes, a proper price could not be obtained. The framers of the law, however, considered it objectionable that the Collector should enter the market as a seller by retail, or should hold goods for long periods, to be produced when the market was in a state quite different from that in which it was when the goods were taken over by Government. However, the former law has been materially changed, and the Collector is now required to put up the goods for sale without unnecessary delay, but is also empowered, when he deems the highest offer made at the sale to be inadequate, either to adjourn the sale, and hold it again without delay, or to buy in the goods and dispose of them otherwise. The latter course is in accordance with the English Act. (R. S. C.)

If an appeal is preferred from the Collector's order, the sale should not be held till the result of the appeal is known. (B. 82, 16-1-64.)

It should be observed that the Collector is empowered by section 195 to take samples of goods to ascertain the value thereof, and that section 167, clause 79, provides a penalty against any improper use being made of samples by Customs-officers.

After issue of notice, two courses are open to the detaining officer, *viz.*, either to pass the goods at the original valuation *on proof* by the importer that the valuation is correct, or retention of the goods for Government. (B. 314, 1-7-73.)

The last clause of the section introduces a change of practice. The imposition of duty on amendment of entered value is now limited to the excess of the amended value over the original value, whereas by the former Act (s. 62) there was no limit to the amount of penalty duty. The amendment of entry must however be made before the goods have left the Custom-house (s. 36).

Prec. :—Of a consignment of corals consisting of different qualities, one assortment was retained by the Collector as being under-valued. The importer claimed that the entire consignment must be taken over, and not only such part of it as might be declared by the Collector to be under-valued. Held, that the Collector was not bound to take over the whole consignment. (B. 62B., 27-2-74. Prec. (2) B. 345B., 28-10-74.)

The power of admitting an amended valuation rests with the Chief Officer of Customs only, and an appraiser has no authority whatever to make such an alteration. (B. 292B., 19-6-73.)

The penalty which the Collector should impose should be regulated by the explanation given of the cause of the error. (B. 341, 29-7-78.)

Prec. (last clause) B. 36B., 22-1-73
B. 199B., 13-4-77
B. 241B., 19-6-75 (Penalty of four times duty on the amount of under-valuation levied besides duty on such excess.)
B. 843B., 5-8-74
B. 366B., 7-11-74
C. 71, 5-2-79

Held, that an importer who had accepted payment of the amount tendered by the Collector had no ground of appeal. (B. 571, 6-12-73.)

Abatement allowed on damaged goods.

33. (65.) If, on the first examination of any such goods under section 31, the owner thereof states in writing that such goods are, in consequence of damage sustained before delivery of the bill-of-entry, of value less than that stated in such bill,

Sec. 33. the Customs-collector, on being satisfied of the fact, may allow abatement of duty accordingly.

Reduced duty how determined.

The reduced duty to be levied on such goods may be ascertained by either of the following methods, at the option of the owner—

(*a*) the real value of such goods may be fixed on appraisement by an officer of Customs and the duty may be assessed on the value so fixed; or

(*b*) (66) the goods may, after due notice in the local official Gazette or some local newspaper, be sold by public auction at such time (within thirty days from the date of delivery of the bill-of-entry), and at such place, as the Customs-collector appoints; and the duty may be assessed on the gross amount realized by such sale, without any abatement or deduction, except (in the case of goods imported) of so much as represents the duties payable on the importation thereof.

Section 65, and part of section 66, of the former Act have been re-cast Unless there is a claim in writing, the goods must be assessed as if they were undamaged.

(*b*) In a case where the thirty days allowed for sale was exceeded, full duty was levied, but abatement of duty was subsequently allowed on satisfactory explanation being given of the delay. (B. 281, 23-7-75)

If damage is discovered after goods have left the Custom-house, claim for remission of duty is inadmissible. (B. 154B., 8-5-74)

In a case of bales of grey shirtings damage was discovered after payment of duty, but before the goods had left the Custom-house. Refund allowed, as a special case, of the difference between the duty paid and the amount leviable on the value as ascertained at sale by public auction. (B. 786, 16-6-65.)

Deterioration of tariff-value goods.

34. (66.) When any goods, the value of which has been fixed by law for the purpose of levying duties thereon, have, before delivery of the bill-of entry, deteriorated to the extent of more than one-tenth of their value, the duty on such goods shall, if the owner thereof so desires, be assessed *ad valorem*.

The real value of such goods shall be ascertained as provided in section 33, and the duty shall be assessed thereon.

The old limit of deterioration of one-fifth pressed too heavily on importers; hence the change.

No abatement when duty is levied on quantity.

35. (66.) No abatement of duty on account of damage shall be allowed on wines, spirit or beer, or on any other articles on which duties are levied on quantity and not on value.

Sec. 36.

Restriction on amendment of bill-of-entry or shipping-bill.

36. (62.) Except as provided in section 94, no amendment of a bill-of-entry or shipping-bill relating to goods assessed for duty on the declared value, quantity or description thereof shall be allowed after such goods have been removed from the Custom-house.

Under this provision no claim for refund can be entertained after goods have left the Custom-house. If the importer is not in a position to declare the contents of a case of goods, he can open the package before payment of duty: and if he foregoes the exercise of this right, he is not entitled afterwards to challenge the correctness of the Collector's valuation after the goods have been removed. But it is always open to Government to grant a refund on good cause being shown. See section 191. (Prec., B. 81B., 20-2-76; 204, 30-3-77; 487B., 9-12-75; 61B., 19-2-75; B. 4401B., 15-9-73; B. 251, 23-5-73.)

Alteration of import-duty or tariff-valuation.

37. (29.) The rate of duty and the tariff-valuation (if any) applicable to any goods imported shall be the rate and valuation in force on the date on which the bill-of-entry thereof is delivered to the Customs-collector under section 86:

Provided that, when such rate or valuation has been raised after the grant of port-clearance at the port of shipment, the rate and valuation applicable to such goods shall be the rate and valuation in force on the date of such grant:

Provided also that, if such goods are warehoused and re-assessed under section 115 of this Act, the rate and valuation applicable thereto shall be the rate and valuation in force at the time when application is made to clear such goods for home-consumption.

Explanation.—A bill-of-entry shall, for the purposes of this section, be deemed to be delivered when it is first presented to the proper officer of Customs.

Whenever a change in the tariff takes place, questions are likely to arise as to what shall be the precise time of importation; to determine which the first clause of this section, which gives the purport of section 29 of Act VI of 1863 in a more precise form, has been framed. The English Act (s. 40) defines the time of importation to be the time at which the importing ship comes within the limits of the port. For the purposes, however, of the trade returns, all goods are considered to be imported from the date they are passed over the ship's side, whether they are then entered for bond or pass at once into consumption. (I., 66c—69c, 9-4-75.)

The proviso in the second clause is new, and is intended to relieve goods from any prejudice through alteration of duty in transit. It was inserted in order to avoid the complaints which are frequently made to Government after changes in rate of duty, and the special orders and exemptions usually found necessary thereon.

Sec. 38.

Alteration of export-duty or tariff-valuation.

38. (80.) The rate of duty and tariff-valuation (if any) applicable to any goods exported shall be the rate and valuation in force when a shipping-bill of such goods is delivered under section 137.

Refund of duty may be granted in case of non-shipment or relanding, provided notice be given within five days after ship has left the port (s. 140).

Payment of duties short-levied or erroneously refunded.

39. (185.) When Customs-duties or charges have been short-levied through inadvertence, error, collusion or misconstruction on the part of the officers of Customs, or through mis-statement as to real value, quantity or description on the part of the owner,

or when any such duty or charge, after having been levied, has been, owing to any such cause, erroneously refunded,

the person chargeable with the duty or charge so short-levied, or to whom such refund has erroneously been made, shall pay the deficiency or repay the amount paid to him in excess, on demand being made within three months from the date of the first assessment or making of the refund;

and the Customs-collector may refuse to pass any goods belonging to such person until the said deficiency or excess be paid or repaid.

An action also would lie against the person chargeable in the event of refusal to pay. (Advte.-Genl., B. 724, 12-6-63. Prec. (last clause) C. 559, 22-11-78.)

No refund of charges erroneously levied or paid, unless claimed within three months.

40. (186.) No Customs-duties or charges which have been paid, and of which repayment, wholly or in part, is claimed in consequence of the same having been paid through inadvertence, error or misconstruction, shall be returned, unless such claim is made within three months from the date of such payment.

This section defines the payor's right to demand a refund, but cannot be held to prohibit the Government of India from making the refund. (I. 1217, 14-6-71 ; G. 2362, 23-6-71.)

A firm imported certain goods, declared their value, and paid duty. After the goods had been removed from the Custom-house, the firm discovered that in the declaration of value the goods had been overvalued in consequence of an erroneous description in the bill-of-entry; certain cases of coloured velvets, worth 8 annas a yard, having been therein described as silk-faced velvets, worth Rs. 1-6 per yard. The firm applied for a refund of the excess duty erroneously paid. The Collector refused the request, on the ground that as the goods had

been removed from the Custom-house no re-valuation could be allowed under section 62 of the Act (s. 36 of the present Act). The Collector's order was upheld on appeal. (G. 908, 13-4-75.)

Sec. 40.

An aluminium watch worth about Rs. 12 was valued on entry by the importer's agent at Rs. 200, supposing it to be a gold watch, and duty was paid on this amount. Refund afterwards granted under special orders of Government. (G. 2788, 29-11-75; B. 487B., 9-12-75.)

By an error on the part of the importer, a quantity of Turkey red-yarn was declared for duty at the dyed weight as shown on the invoice, instead of at the grey weight shown elsewhere on the same invoice. Held, that the error was one of misconstruction of a document, and could be rectified. Refund of duty allowed. (B. 253B., 1-7-75.)

When duty has been erroneously levied, or levied in excess at the Custom-house, written intimation should be sent to the parties concerned as soon as may be after the error has been discovered, that the sum wrongly taken will be refunded on application. (I. 136, 4-12-78; G, 3049, 10-12-78.)

Power to give credit for, and keep account-current of, duties and charges.

41. (New.) The Customs-collector may, if he thinks fit, instead of requiring payment of Customs-duties and charges due from any mercantile firm or public body, at the time such duties and charges are payable under this Act, keep with such firm or body an account-current of such duties and charges. Such account shall be settled at intervals not exceeding one month, and such firm or body shall make a deposit or furnish security sufficient in the opinion of the Customs-collector to cover the amount which may at any time be due from them in respect of such duties and charges.

The following rules were issued on this subject in 1875 (C. C. G., p. 1593, 29-12-75):—

1. Any commercial firm desirous of availing itself of the privilege of removing goods immediately after examination and appraisement, will be required to deposit with the Collector of Customs Government Promissory Notes duly endorsed for an amount rather more than the firm's average daily payments of duty.

2. Every bill-of-entry or shipping-bill of dutiable articles tendered by such firm must be in duplicate, and must be plainly marked at the top with the words "Deposit Account" in red ink.

3. Bills-of-entry or shipping-bills not presented in due course at the Account Department of the Custom-house before 3 P. M. cannot be taken up until the following day.

4. Depositors will be furnished after 3 P. M. of the day on which their goods are passed with a memorandum of the amount of duty payable by them for the day.

5. A cheque for the amount so payable accepted for payment at the Bank of Bengal, must be sent to the Collector before 11 A. M. of the day following that on which the goods are cleared.

6. Any depositor failing to comply with Rule 5 will be subject to a stoppage of his business, and such of the Government Promissory Notes deposited by him as may be sufficient to cover the duty payable by him will be sold in satisfaction of the claim.

7. Deposits will only be available for original payments of duty, and not for any other Government dues.

Sec. 42.

CHAPTER VI.

DRAWBACK.

The term 'drawback' is applied to a certain amount of duties or customs, sometimes the whole, and sometimes only a part, remitted or paid back by the Government on the exportation of the commodities on which they were levied —(McCulloch.) To entitle goods to drawback, they must be exported to a foreign port, the object of the relief afforded by the drawback being to enable the goods to be disposed of in the foreign market as if they had never been taxed at all.

The drawbacks referred to in this chapter are the following :—

1. Seven-eighths of the import duty allowed, under certain restrictions, in the case of a certain class of goods, on their re-exportation
   (*a*) to a foreign port ;
   (*b*) as provisions or stores for use on board a ship proceeding to a foreign port.
2. The whole of the import duty on wine and spirit intended for the use
   (*a*) of officers of Her Majesty's navy when proceeding to a foreign port;
   (*b*) of officers of the Indian Marine and Marine Survey when proceeding to a foreign port.
3. The whole of the duty (customs or excise) on provisions and stores intended
   (*a*) for Her Majesty's navy when proceeding to a foreign port ;
   (*b*) for officers of the Indian Marine and Marine Survey when proceeding to a foreign port.

Besides the above drawbacks, there is the drawback, allowed under section 150, of the excise duties paid on spirit manufactured in British India.

To entitle goods to drawback, the following conditions are necessary :—

(1.) The goods must not be salt, salted fish or opium.

(2.) They must belong to a class of goods declared by the Governor-General in Council to be *capable of being easily identified.*

(3) They must be identified as being the very goods imported, and on which import-duty was paid.

(4.) They must be re-exported within two years from the date of importation, or within such extended term as may be allowed.

(5.) They must be included in the export manifest.

(6.) Their value must not be less than the amount of drawback claimed.

(7.) The claim for drawback should ordinarily be not less than five rupees in respect of a single shipment.

(8) The claim must be made and established at the time of export.

Several alterations of the law have been introduced in the new Act, which will be noticed hereafter.

Drawback allowable on re-export.

42. (137.) When any goods, capable of being easily identified, which have been imported by sea into any Customs-port from any Foreign Port, and upon which duties of Customs have been paid on importation, are re-exported by sea from such Customs-port to any Foreign Port, or as provisions or stores for use on board a ship proceeding to a Foreign

Port, seven-eighths of such duties shall, except as otherwise hereinafter provided, be repaid as drawback: Sec. 42.

Conditions for grant of drawback.

Provided that, in every such case, the goods be identified to the satisfaction of the Customs-collector at such Customs-port, and that the re-export be made within two years from the date of importation, as shown by the records of the Custom-house, or within such extended term as the Chief Customs-Authority, on sufficient cause being shown, in any case determines. (P. 10.)

The words "capable of being easily identified" are an addition to the law; see section 49.

By the old law no drawback could be granted on goods entered in the manifest as ship's stores, but as this restriction was inconsistent with the permission to export from bond (s. 183 of Act VI of 1863; s. 112 of present Act), and at variance with the English law, it has been removed.

Besides the conditions for grant of drawback here stated, there are those mentioned in sections 49—51. See also preamble.

A definition of the date of importation seems to be required. From section 37 it may be inferred that it was intended to be the date on which the bill-of-entry is delivered to the Collector under section 86. Practically this is the rule observed in Calcutta.

The claim to drawback must be established at the time of export. The terms of the law in this respect must be strictly adhered to, and no exception can be made in favor of any firm. (I. 115, 12-9-78; G. 2335, 23-9-78.)

An importer of a butt of sherry first bottled and afterwards retransferred the sherry to the original cask without informing the Customs-collector of the fact, or asking for the attendance of a Customs-officer; application for drawback refused, as identification of the wine was impossible, and importer had not taken any precautions to enable the Collector to identify. (B. 190, 27-4-78.)

Prec.—Time extended. (B. 493, 11-12-75; B, 115B., 31-3-75.)

Application to extend time refused, as the goods (muslins) did not exactly correspond in number with the goods imported. (C. 181, 13-4-75.)

Refund of duty refused on certain goods re-imported on which drawback had been allowed on exportation. (B. 528, 6-11-73.)

An exporter of Maldive cowries claimed drawback, and in proof of identity produced a certificate from the original importer that the cowries imported had been transferred to him. Collector refused to allow drawback on the ground that the identity was not satisfactorily established. On appeal the Board of Revenue held that, as the cowries were avowedly a foreign import, on which duty had been levied on first importation, the certificate, joined with the Custom-house cashier's receipt showing that duty had been paid on a lot of cowries at the time in question, might be accepted as proof of identity. (B. 216, 13-6-72.)

Drawback on goods exported to Customs-port

43. (141.) When any goods, having been charged with import-duty at one Customs-port and thence exported to another, are re-exported by sea as aforesaid, drawback shall

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and thence to Foreign Port.

Proviso.

be allowed on such goods as if they had been so re-exported from the former Port :

Provided that, in every such case, the goods be identified to the satisfaction of the officer in charge of the Custom-house at the Port of final exportation, and that such final exportation be made within three years from the date on which they were first imported into British India. (P. 10.)

No drawback can be given on goods simply transferred from one port of British India to another, as is the case with goods exported from one Customs-port to another. This follows as a direct inference from section 42. See note to section 13.

Drawback of duties on wine and spirit allowed for officers of Navy.

44. (144.) A drawback of the whole or the Customs-duties shall be allowed on wine and spirit intended for the consumption of any officer of Her Majesty's Navy, on board of any of Her Majesty's ships in actual service, unless such wine and spirit have been warehoused without payment of duty on the first entry thereof.

The quantity of wine and spirit on which drawback may be so allowed in any one year for the use of such officers shall not exceed the quantities hereinafter allowed for each such officer respectively; that is to say—

	Gallons.
For every Admiral	1,260
Vice-Admiral	1,050
Rear-Admiral	840
Captain of 1st and 2nd rate...	630
Captain of 3rd, 4th, and 5th rate	420
Captain of an inferior rate ...	210
Lieutenant or other Commanding Officer, Marine-officer, Master, Purser or Surgeon	105 (P.11.)

By the former Act the privilege conferred by this section, following the English law (s. 121), was confined to wines. It has now been extended to spirits.

If any wine, spirit, provisions or stores be not laden on board the ship they were intended for under the provisions of this and the three following sections, they are liable to confiscation.

The privileges of this section are extended to officers of the Indian Marine and Marine Survey when they go on service beyond British India (s. 48).

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Persons entering such wine or spirit for drawback to declare name and rank of officer claiming same.

45. (145.) Every person clearing and claiming drawback for wine or spirit, as provided in section 44, shall state in the shipping-bill the name of the officer for whose use such wine or spirit is intended, and of the ship in which he serves, as well as the place and date of the last supply for which drawback was allowed.

All such wine and spirit shall be delivered into the charge of the proper officers of Customs at the Port of shipment, to be shipped under their care; and when the officer commanding the ship has certified the receipt of such wine and spirit into his charge, and any such officer of Customs has certified the shipment, the drawback shall be paid to the person entitled to receive the same. (P. 11.)

It is not necessary that the ship should put to sea before the drawback is paid, or that she should be going to a foreign port, or that the wine or spirit should be consumed out of the port.

Transfer of wine or spirit from one Naval officer to another.

46. (146.) The Customs-collector may permit the transfer of any such wine or spirit from one Naval officer to another Naval officer on board of the same, or of any other such vessel, as part of his authorized quantity;

or may permit the transhipment of any such wine or spirit from one vessel to another for the use of the same Naval officer;

or the re-landing and warehousing of any such wine or spirit for future re-shipment.

The Customs-collector may also receive back the duties for any such wine or spirit, and allow the same to be cleared for home-consumption. (P. 11.)

Provisions and stores for Her Majesty's Navy.

47. (148.) Provisions and stores for the use of Her Majesty's Navy or of any officer thereof which are subject to duty may, in like manner, be transferred, transhipped or re-landed and warehoused, free of duty;

and where duties have been paid on any such provisions or stores required for shipment, drawback of such duties, whether of customs or excise, shall be allowed on receipt of an application in writing from the officer commanding the ship for which they are intended, or from some other officer duly authorized to make such application.

On an application from the United States Consul that American vessels of war should be allowed the privilege of obtaining supplies

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duty-free when visiting any Indian port, it was ruled by the Home Government that wherever the purchase duty-free of articles required for ship's use is allowed to the vessels of war belonging to other nations, the same advantage should be equally allowed to vessels belonging to the United States; but that no special privilege should be granted to these last, nor any distinction made between them and the national ships of other countries. (I. 286, 11-3-64; G. 1046, 15-3-64; B. 409, 23-3-64.)

Indian Marine and Marine-survey.

48. (New.) The provisions of sections 44, 45, 46, and 47 as to officers of Her Majesty's Navy apply also to officers of Her Majesty's Indian Marine and Marine-survey on board of any of the ships of such Marine or Survey proceeding to any Port out of India, and the rules prescribed by section 47 as to provisions and stores for the use of Her Majesty's Navy apply also to provisions and stores for the use of such Marine or Survey. (P. 11.)

It should be observed that officers are only entitled to the privilege conferred by this section when they are on service out of British India.

Power to declare what goods are identifiable, and to prohibit drawback in case of specified Foreign Port.

49. (New.) The Governor-General in Council may from time to time, by notification in the *Gazette of India*,

(*a*) declare what goods shall, for the purpose of this chapter, be deemed to be capable of being easily identified; and

(*b*) prohibit the payment of drawback upon the re-exportation of goods to any specified Foreign Port in India.

Provision (*a*) will meet the case of goods exported in bulk, the identity of which for the purposes of drawback must be always a difficult matter to establish.

Provision (*b*) was inserted to meet the case of the foreign ports of the Native States on the Western Coast, such as Katch, Kathiawar, &c., which are not surrounded by customs preventive lines. It has not been customary in Bombay to allow drawback on re-export to these ports. This practice, which was opposed to the strict letter of the law, can be now legalised by a notification under this section.

When no drawback allowed.

50. (140.) Notwithstanding anything hereinbefore contained, no drawback shall be allowed—

(*a*) upon goods not included in the export-manifest, or

(*b*) (139) where the goods to be exported are of less value than the amount of drawback claimed, or

(*c*) (New) where the claim is for drawback amounting, in respect of any single shipment, to less than five rupees, and the Customs-collector thinks fit to reject it, or

(*d*) (137, New) on salt, salted fish, or opium. (P. 12.)

To this might be added—
or (*e*) on goods exported from one Customs-port to another. See section 43.
(*b*) Goods entered for drawback which are of less value than the amount of drawback claimed are liable to confiscation. (S. 167, 12.)
(*c*) This is in accordance with the practice at Bombay, which originated in section 35 of Act I of 1852. The Bombay Municipal Act provides similarly regarding refunds of town duty.
(*d*) Salted fish is an addition. See sections 20 and 23.

Sec. 50.

Time to claim drawback.

51. (138.) No drawback shall be allowed unless the claim to receive such drawback be made and established at the time of re-export.

When payment made.

No such payment of drawback shall be made until the vessel carrying the goods has put out to sea, or unless payment be demanded within six months from the date of entry for shipment.

Declaration by parties claiming drawback.

52. (142.) Every person, or his duly authorized agent, claiming drawback on any goods duly exported, shall make and subscribe a declaration* that such goods have been actually exported, and have not been re-landed and are not intended to be re-landed at any Customs-port; and that such person was at the time of entry outwards and shipment, and continues to be, entitled to drawback thereon.

CHAPTER VII.

Arrival and Departure of Vessels.

This chapter contains some new and important provisions which will be found in Calcutta of great convenience to the trade. The former law required the delivery, by the Master of the vessel, of a manifest of each ship's cargo; first to the Pilot after entering the Hooghly, and next at the Custom-house, when the vessel was there entered for the discharge of cargo. When the cargo was such as salt or coal, there was no difficulty about these manifests; but with a general or mixed cargo the case was different. The loading and despatch of ships, and specially of steamers, is so hurried on in the ports of Great Britain, that in a large number of cases the manifest delivered to the Pilot is seldom correct, whilst an accurate manifest, or the bills-of-lading for preparing it in Calcutta, come by overland mail to the agents direct. In practice, it was found extremely difficult to enforce the provision of the law without subjecting traders to delay and other inconveniences, and it became necessary to remove the hardship by granting relaxations under special orders and rules. For instance, in 1874 an order was issued allowing discharge of cargo to begin, subject to the delivery of the manifest by the Master within twenty-four hours after the ship's arrival; and later, in 1875, permission was given to the ship's agent to

* Form 3, Appendix C.

present the necessary documents at the Custom-house for the entry of the ship the moment the arrival of the ship at Saugor was telegraphed. Similar difficulties arose with regard to Port-clearances, for, as the law stood, it was necessary for the Master to file a manifest at the time of requesting a Port-clearance. But owing to the rapidity with which ships were loading, these manifests did not contain correct details of the cargo actually taken on board. An attempt was made to avoid the difficulty by allowing mail and certain other steamers to clear before putting in a manifest, a guarantee being taken from the ship's agent that the necessary papers would be put in afterwards. But the guarantees were practically useless, owing to the absence of any legal enactment by which they could be enforced.

The present Act removes the inconveniences above described, by giving legal sanction to several of the relaxations of the old law which the Customs-Authorities have from time to time been called upon in the interests of expanding commerce to introduce. As regards delivery of an import manifest by the Master, the provisions of the old law are retained in sections 53 and 57, but under section 60 the Collector has ample discretion to allow the ship's agent to present the manifest in lieu of the Master, while by section 59 he may, under the general direction of the Chief Customs-Authority, permit bulk to be broken before a manifest is received. The provisions of the law (ss. 63 and 64) are very precise as regards the production by the Master of an export manifest and shipping bills before a Port-clearance can be granted, but power is given to the Collector (s. 66) to grant Port-clearance before delivery of the manifest when the ship's agent furnishes security for duly delivering it within five days from the date of the grant,—a provision which is intended to facilitate the securing of correct statistics of the export trade.

Arrival and Entry of Vessels inwards.

Duty of the Master.—The first duty of the Master of an inward bound vessel about to enter the Port of Calcutta is to engage a Pilot at the Sandheads, where the pilot-brigs are stationed. On arriving within signal distance of every signal station, he must hoist the number of the vessel, and keep the signal flying until it is answered from the signal station (Act I of 1862). In addition to the ship's number the port from which she sailed must be signalled at Saugor. (P. C. R., p. 235.)

Before passing Diamond Harbour, he must deliver to the Pilot a manifest of the cargo in the form prescribed by law (s. 53). A copy of the form of manifest will be presented to him by the Pilot.

The Pilot on receiving back the manifest must, after countersignature, place it in a sealed cover, and if the vessel is a sailing ship, despatch the document by the first dâk boat that arrives alongside the vessel. If the vessel is a steamer, the Pilot after countersigning and sealing the manifest should make it over to the Customs-officer, if there is one on board; or, if there be none, to the Master for presentation at the Custom-house at the time of entry inwards.

On arriving at Panchpara, the southern limit of the Port, the vessel must bring-to for the boarding of the Customs-officer (ss. 17, 67) and of the Harbour-master or his assistant. The vessel should hoist an ensign at the main at Rangafullah, and carry it until the Customs-officer boards her. (P. C. R., p. 256) After the vessel has been safely moored or anchored in the place where she is to discharge her cargo, the Master should present an application*

* Form 5, Appendix C.

for entry of the vessel inward to the Customs-collector, with a copy of the manifest (s. 57), and on the order for entry being obtained the discharge of the cargo may begin (s. 81). He should also report his arrival to the owner. (K., Vol. I., p. 232.)

Before quitting the vessel he should give to the Pilot a certificate of the actual registered tonnage of the vessel, and of the draught of water at which she has been piloted, in order that the bill for pilotage and port-dues may be correctly made out, and he should afterwards communicate to the Port-officer in writing the names and addresses of the persons to whom such bills are to be presented for payment.

Under the provisions of Act I of 1859, the entry or discharge of all seamen in the Port of Calcutta must be executed in the presence of the Shipping-master or his Deputy.

While the vessel remains in port, it is the duty of the Master to strictly obey the regulations in force in such port (Act XII, 1875).

If required to do so, the Master is also to deliver to the Collector, at the time of his application for entry, the bill-of-lading, or a copy thereof, for every part of the cargo, and is bound to answer such questions as shall be put to him as to the ship, cargo, crew, and voyage (s. 58).

The above is the ordinary procedure, but in special cases the Collector may allow bulk to be broken before receipt of the manifest (s. 59), and he may also accept delivery of the manifest from the ship's agent instead of from the Master.

Power to fix places beyond which inward-bound vessels are not to proceed until manifest delivered. Delivery of manifest when vessel anchors below place so fixed.

53. (33.) The Local Government may, by notification in the local official Gazette, fix a place in any river or port beyond which no vessel arriving* shall pass until a manifest has been delivered to the Pilot, officer of Customs or other person duly authorized to receive the same.

If, in any river or port wherein a place has been fixed by the Local Government under this section, the Master of any vessel arriving remains outside or below the place so fixed, such Master shall, nevertheless, within twenty-four hours after the vessel anchors, deliver a manifest to the Pilot, officer of Customs, or other person authorized to receive the same. (P. 13, 14, 18.)

In the case of the Port of Calcutta, the place fixed under the old law is Diamond Harbour, wind and weather permitting. (N. C. G., 28-10-63.) It will be observed that this is an enabling section, or, in other words, that Government may refrain from exercising the power which this section confers.

At Chittagong the place fixed is the flagstaff at Jooldeah, near the mouth of the Kurnafoolee. (N. C. G., p. 498, 29-3-67.)

* The words "from any Foreign Port" have been omitted from this and the following section, because chapter XV, on the coasting-trade, provides for the non-application of chapter VII to that trade under ordinary circumstances, and no necessity therefore remained for preserving a distinction in these sections which the rest of the chapter does not make.

Sec. 53.

In the case of the Orissa ports the following are the places fixed :—
Dhamrah, on the Dhamrah River.
Khas, on the Sooburnrekha River.
Balramgurhi, on the Balasore River.
False Point, in the Bay of Bengal. (N. C. G., p. 288, 28-1-74.)

Delivery of manifest where no place has been so fixed

54. (35.) If any vessel arrives* at any Customs-port in which a place has not been so fixed, the Master of such vessel shall, within twenty-four hours after such vessel has anchored within the limits of the Port, deliver a manifest to the Pilot, officer of Customs, or other person authorized to receive the same. (P. 15, 18.)

Signature and contents of manifest.

55. (33.) Every manifest shall be signed by the Master, shall specify all goods imported in such vessel, showing separately all goods (if any) intended to be landed, transhipped or taken on to another Port, and all ships' stores intended for consumption in Port or on the homeward voyage, and shall contain such further particulars, and be made out in such form,† as the Chief Customs-Authority may from time to time direct.

Amendment of errors in manifest.

(50.) The Customs-collector shall permit the Master to amend any obvious error in the manifest, or to supply any omission which in the opinion of such Collector results from accident or inadvertence, by furnishing an amended or supplementary manifest,

and may, if he thinks fit, levy thereon such fee as the Chief Customs-Authority from time to time directs. (P. 16, 17, 33, 35.)

Except as herein provided, no import-manifest shall be amended.

The law requires that the manifest should be accurate, and it is the duty of the Master to prepare a correct account of the goods committed to his care from the bills-of-lading. The specification, need only be true to the best of the Master's knowledge and belief. If any goods entered in a manifest are not forthcoming and the deficiency is not satisfactorily accounted for, the Master is liable to a penalty not exceeding twice the amount of duty chargeable on the missing goods, if the duty can be ascertained; otherwise the penalty may be levied at the rate of Rs. 500 for every missing package. The penalty is a maximum penalty, and it is only in extreme cases that the maximum should be imposed. (B. 689B., 20-8-78. See also B. 38B., 29-1-76.)

* The words "from any Foreign Port" have been omitted; *vide* note to section 53.

† Form 4, Appendix C.

Sec. 55.

A penalty is incurred (1) if the manifest is not signed by the person delivering the same and is not in the prescribed form, or does not contain the required particulars as to ship, cargo, and voyage; (2) if it does not contain a true specification of goods; (3) if goods not entered in the manifest are discharged; (4) if goods are found on board in excess of those entered in the manifest, or not corresponding with the specification.

The penalty-clauses are to be strictly enforced in case of incorrect specification or other disregard of the provisions of the law on the importation of explosive and inflammable goods. (I. 3335, 31-12-67; G. 141, 11-4-68; B. 303, 17-1-68.)

Salt excess or deficiencies, see miscellaneous orders. Appendix F.

The levy of any fee on amendment is discretionary with the Collector; see section 201.

Duty of person receiving manifest.

56. (New.) The person receiving a manifest under section 53 or 54 shall countersign the same and enter thereon such particulars as the Chief Customs-Authority from time to time directs in this behalf. (P. 18.)

It is not the business of the Pilot or other person receiving the manifest under the sections named to ascertain whether it contains the particulars required by section 55. The examination of the manifest is conducted in the Custom-house.

Bulk not to be broken until manifest, &c., delivered, and vessel entered inwards.

57. (46.) No vessel arriving in any Customs-port shall be allowed to break bulk until a manifest has been delivered as hereinbefore provided; nor until a copy of such manifest, together with an application* for entry of such vessel inwards, has been presented by the Master to the Customs-collector, and an order has been given thereon for such entry. (P. 19.)

This provision is relaxed by sections 59 and 60.

Where no place has been fixed under section 53 for the delivery of a manifest, and where, as often happens in the Port of Calcutta, the delivery of a manifest under that section is dispensed with, the original manifest is that furnished under section 54.

Master, if required, to deliver bill-of-lading, &c., to Customs-collector, and answer questions.

58. (47.) The Master shall, if required so to do by the Customs-collector at the time of presenting such application, deliver to the Customs-collector the bill-of-lading† or a copy thereof for every part of the cargo laden on board, and any port-clearance, cockett or other paper granted in respect of such vessel at the place from which she is stated to have come, and shall answer all such questions relating to the vessel, cargo, crew, and voyage as are put to him by such officer.

* Form 5, Appendix C. † Form 6, Appendix C.

Sec. 58. The Customs-collector may, if any requisition or question made or put by him under this section is not complied with or answered, refuse to grant such application. (P. 20.)

The bill-of-lading is an acknowledgment under the hand of the Master that he has received the goods described in it, and that he undertakes to deliver them at the port to the person and upon the terms named therein. It is the evidence of the contract entered into by the Master and owner with the shipper respecting the carriage of the goods. (K., Vol. I., 362) It is evidence against the Master or owner both of the reception of the goods and also of any material fact stated therein respecting the quantity, quality, conditions or any other element in the description of the goods. It is however only *primâ facie* evidence that the property is in the holder of the bill. (K., Vol. I., p 368.) The Master is authorized by law to sign the bill-of-lading on behalf of his owners. (*Ibid*, p 338)

The liability of the Master for a false bill-of-lading delivered is limited to the case when he is unable to satisfy the Collector that he was unaware of the fact. (S. 167, 20)

Cockett, "a Custom-house certificate that goods have been duly entered and have paid duty, granted to merchants." The classical supervisors of exports in ancient times signified that all their requirements were satisfied by the use of the words "*quo quietus est*." Hence the term.

The cockett is now replaced by the Shipping Bill in England. (S. 113, English Act.)

As most vessels leave the port of lading before bills-of-lading are granted, it would generally be impossible for Masters to comply with the Collector's requisition. Moreover, the discretion of calling for such documents is intended to be used only on full and sufficient grounds in any particular case in which the Collector may consider it necessary to see the bill-of-lading, and does not permit of a general order for the production of it without reference to the merits of the case. (G. 1662, 22-8-66.)

Special pass for breaking bulk.

59. (46.) Notwithstanding anything contained in section 57, the Customs-collector may grant, prior to receipt of the manifest, and to the entry inwards of the vessel, a special pass permitting bulk to be broken.

The granting of such pass shall be subject to such rules as may from time to time be made by the Chief Customs-Authority. (P. 19.)

The indulgence granted by this section was by the former Act confined to ships carrying bullion and treasure. The change in the law extending it to ships carrying other cargo will be much appreciated in cases where by any mischance, such as an accident delaying the mails, a ship arrives before the complete manifest can be produced.

In Calcutta, there is no particular form of special pass. The practice is to confine the privilege to vessels resorting to the jetties, and to grant an order to break bulk on an application by the ship's agent prior to her entry, provided that a certificate is produced from the Port Commissioners' Office to the effect that the vessel has been moored. (C. 14, 8-1-79.)

Sec. 60.

Manifest, &c., may be delivered by ship's agent.

60. (New.) Notwithstanding anything contained in section 53, 54, 57, or 58, the Customs-collector may accept from the ship's agent, in lieu of the Master, delivery of the manifest or of any other document required by those sections to be delivered by the Master.

See opening note. This provision is new, and was inserted at the instance of the Bengal Board of Revenue to adapt the law to actual circumstances under which the manifest sometimes arrives by overland mail before the vessel itself, in which case the saving of time by commencing the preliminaries for her discharge is desirable. (B., 155B, 3-3-76; Enclosure, p. 2; R. S. C., 20-10-77.)

Entry outwards, Port-clearance, and Departure of Vessels.

Duty of the Master.—The chief duties of a Master in connection with exportation may be thus defined. He is to enter his vessel outwards after the final discharge of her inward cargo, to receive on board only such packages as are cleared for shipment according to the established regulations, and when loaded, to attend at the Custom-house to attest the contents by delivery of the manifest of the goods on board, and to take proper clearance papers authorizing the ship's departure from the port.

Order for entry outwards to be obtained before export cargo is shipped.

61. (116.) No vessel shall take on board any part of her export-cargo, until a written application* for entry of such vessel outwards, subscribed by the Master of such vessel, has been made to the Customs-collector, or before an order has been given thereon by such officer for such entry.

Every application made under this section shall specify the name, tonnage and national character of the vessel, the name of the Master, and the name of every place for which cargo is to be shipped. (P. 3.)

There is a penalty of Rs. 1,000 for shipping goods prior to entry outwards. No provision is made for enabling the Collector to allow a sufficient quantity of export-cargo to be shipped for stiffening, before the application for entry outwards, on the Master taking out a stiffening order—the term applied to a permission granted under the English law to lade heavy goods by way of ballast to steady the ship. (S. 101, English Act.)

For facilitating the despatch of business, the London Board of Trade permit vessels to enter outwards at the time of entry inwards, so that goods may be in preparation for shipment whilst the vessel is discharging her inward cargo. This practice is also allowed in Calcutta.

A question arises whether the Collector can refuse permission to enter outwards, or refuse to grant a pass for export cargo, immediately a vessel has been entered outwards, until the inward cargo has been discharged. The Chief Commissioner of British Burmah proposed to give the Collector such power, but as no provision to this effect

* Form 7, Appendix C.

Sec. 61.

has been made in the Act, it is presumed that its framers thought it undesirable to impose such a restriction on export trade. See note to section 64.

No vessel to depart without port-clearance.

62. (126.) No vessel, whether laden or in ballast, shall depart from any Customs-port until a port-clearance* has been granted by the Customs-collector or other officer duly authorized to grant the same.

No Pilot to take charge of vessel proceeding to sea without production of port-clearance

And no Pilot shall take charge of any vessel proceeding to sea, unless the Master of such vessel produces a port-clearance. (P. 21, 22, 23.)

Application for port-clearance.

63. (128.) Every application† for port-clearance shall be made by the Master at least twenty-four hours before the intended departure of the vessel.

Master on applying for port-clearance to deliver documents and answer questions.

The Master shall, at the time of applying for port-clearance—

(*a*) deliver to the Customs-collector a manifest in duplicate in such form‡ as may from time to time be prescribed by the Chief Customs-Authority, signed by such Master, specifying all goods to be exported in the vessel and showing separately all goods and stores entered in the import-manifest, and not landed or consumed on board or transhipped:

(*b*) deliver to the Customs-collector such shipping-bills or other documents as such Customs-collector, acting under the general instructions of such Chief Customs-Authority, requires; and

(*c*) answer to the proper officer of Customs such questions touching the departure and destination of the vessel as are demanded of him. (P. 16.)

The provisions of section 55 relating to the amendment of import-manifests shall, *mutatis mutandis*, apply also to export-manifests delivered under this section.

(*b*) The documents referred to may be kept by the Collector, and it was evidently the intention of the Government of India that the duplicate shipping bill or pass (returned to the Collector under s. 137) should form one of these documents after having been endorsed with the actual quantity of goods shipped under its protection. There are, however, practical difficulties in the way of getting such correct endorsements made. (G., 2758, 13-11-78. See ch. XIII, preamble.)

* Form 8, Appendix C. † Form 9, Appendix C. ‡ Form 10, Appendix C.

In practice port-clearance is nearly always granted under the provisions of section 66 on the ship's agent undertaking to deliver within five days the manifest and other documents specified. (*Ibid.*)

Sec. 63.

Power to refuse port-clearance.

64. (129.) The Customs-collector may refuse port-clearance to any vessel until

(*a*) the provisions of section 63 are complied with;

(*b*) all port-dues and other charges and penalties due by such vessel, or by the owner or Master thereof and all duties payable in respect of any goods shipped therein, have been duly paid, or their payment secured by such guarantee, or by a deposit at such rate, as such Customs-collector directs;

(*c*) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that he will be liable for any penalty imposed under section 167, No. 17, and furnishes security for the discharge of the same;

(*d*) the ship's agent (if any) delivers to the Customs-collector a declaration in writing to the effect that such agent is answerable for the discharge of all claims for damage or short delivery which may be established by the owner of any goods comprised in the import-cargo in respect of such goods. (P. 17.)

A ship's agent delivering a declaration under clause (*c*) of this section shall be liable to all penalties which might be imposed on the Master under section 167, No. 17, and a ship's agent delivering a declaration under clause (*d*) of this section shall be bound to discharge all claims referred to in such declaration.

The Madras Chamber of Commerce proposed to insert a clause enabling the Collector to refuse port-clearance to any vessel the Master or agent of which had not used all reasonable endeavours to land all the cargo from the port. The grounds of the recommendation were that steamers sometimes proceed on their voyage to suit the convenience of the Master or agent without landing an important portion of the cargo intended for the Port of Madras. Formerly importers could stop a vessel through the High Court, or bring an action for over-carrying their goods, but now shipowners protect themselves by a clause in the bill-of-lading. The Select Committee considered that such a course might lead to disputes, besides interfering with mail-contracts, and that the proper remedy for the alleged evil was to increase the facilities for landing at the port by providing additional boats and working extra hours. This opinion appears to have prevailed, as the Madras recommendation was not adopted.

(*a*) The port-dues leviable in the different ports of the Bengal Presidency are given in Appendix D.

It would be illegal to refuse port-clearance to a ship until the real consignees of goods imported therein had received them. (B. 780B., 23-11-74.)

Sec. 64.

(*b*) A vessel was stranded outside the port-limits. The Master obtained permission to jettison the cargo, and the services of a preventive officer. It being holiday time the usual fees for extra work were charged, but the Master refused payment on the ground that the vessel was outside port-limits. Held that, as the amount was not due to Government, but to a preventive officer in respect of extra labor afforded by him, it was not a port-due or other charge within the meaning of this section. Held also, that the circumstance of the vessel being beyond the local limits of the port could not have affected the right of the Collector, had the amount been due to Government (Advte.-Genl, B, 19-11-64.)

Grant of port-clearance.

65. (128.) When the Customs-collector is satisfied that the provisions of section 63, and if necessary of clauses (*b*) and (*c*) and (*d*) of section 64, have been complied with, he shall grant a port-clearance to the Master, and shall return at the same time to such Master one copy of the manifest duly countersigned by the proper officer of Customs.

An instance occurred in which, after port-clearance had been granted and the vessel had proceeded some distance down the river, a re-clearance was granted by the Collector on the application of the owner of the freight or his agent, to change the destination of the vessel. This was highly irregular, as port-clearance can only be granted to the Master or his agent. (B., 610, 23-5-63, p. 26.)

The Collector should be satisfied of the correctness of the manifest, which can be ascertained by comparing it with the shipping bills delivered by exporters with the boat-notes issued, and with the tally kept by the officer on board.

Grant of port-clearance on security of ship's agent.

66. (New.) Notwithstanding anything contained in sections 64 and 65, the Customs-collector may (subject to such rules as the Chief Customs-Authority may from time to time prescribe) grant a port-clearance to the Master when the ship's agent furnishes such security * as the Customs-collector deems sufficient for duly delivering, within five days from the date of such grant, the manifest and other documents specified in section 63.

The object of this section is referred to in the preamble to this chapter. It is chiefly intended to secure correct returns of the statistics of the export trade The manifests put in when the ship clears are more or less incorrect, being mostly compiled from the daily export list of passes taken out for exportation, which frequently do not really represent the quantity put on board. A correct manifest can only be made by comparison of the ship's books with the receipts obtained by shippers from the ship's officers, which are not accessible to the agent until the bills-of-lading are brought to him for signature.

* Form 11, Appendix C

CHAPTER VIII.

General Provisions affecting Vessels in Port.

Sec. 67.

This chapter recites the measures necessary for the prevention of smuggling. The power of preventive officers to board ships on arrival; their duties on board; the time, place, and manner of landing or shipping cargo, are the matters referred to in its provisions. Apart from the restrictions imposed by the Customs Act, a vessel in the Port of Calcutta is subject to the rules and regulations prescribed by Government under Act XII of 1875. For rules, see "Acts, Rules, and Bye-Laws for the Port of Calcutta," published by the authority of the Port Commissioners.

Power to depute Customs-officer to board ships.

67. The Customs-collector at any Customs-port may at any time depute at his discretion one or more officers of Customs to board any vessel in or arriving at such Port.

Duty of such officer.

Every officer of Customs so sent shall remain on board of such vessel by day and by night unless or until the Customs-collector otherwise orders.

The proviso to section 41 of the old Act is omitted, but its purport is included in section 70.

It is not customary to depute officers to vessels loading for customs-port, but in special cases this is sometimes done. (C., 186, 20-4-74.)

Officer and servant to be received.

68. (43.) Whenever an officer of Customs is so deputed on board of any vessel, the Master of such vessel shall be bound to receive on board such officer and one servant of such officer, and to provide such officer and servant with suitable shelter and accommodation, and likewise with a due allowance of fresh water, and with the means of cooking on board. (Pp. 24, 25.)

Accommodation of officer and servant.

Officers of Customs to have free access to every part of ship, and may seal and secure goods.

69. (44.) Every officer of Customs so deputed shall have free access to every part of the vessel, and may fasten down any hatchway or entrance to the hold and mark any goods before landing, and lock up, seal, mark or otherwise secure any goods on board of such vessel.

Power to authorize search and opening of locks.

If any box, place or closed receptacle in any such vessel be locked, and the key be withheld, such officer shall report the same to the Customs-collector, who may thereupon issue to the officer on board, or to any other officer under his authority, a written order to search. (P. 26.)

On production of such order, the officer bearing the same may require that any such box, place or closed receptacle be

Sec. 69.

opened in his presence; and, if it be not opened upon his requisition, he may break open the same.

Goods not to be shipped, discharged or water-borne except in presence of officer.

70. (New.) Unless with the written permission of the Customs-collector or in accordance with a general permission granted under section 74, no goods, other than passengers' baggage, or ballast urgently required to be shipped for the vessel's safety, shall be shipped or water-borne to be shipped or discharged from any vessel in any Customs-port, except in the presence of an officer of Customs. (P. 27, 28.)

Passengers' baggage; see sections 24 and 75.

It is questionable whether the expression "water-borne" extends to a prohibition to load, or only refers to the act of conveyance of goods by water.

Period allowed for discharge and shipment of cargo.

71. (51 & 117.) When an officer of Customs is deputed under section 67 to remain on board a vessel, the tonnage of which does not exceed six hundred tons, a period of thirty working days, reckoned from the date on which he boards such vessel, or such additional period as the Customs-collector directs, shall be allowed for the discharge of import-cargo and the shipment of export-cargo on board of such vessel.

One additional day shall, in like manner, be allowed for every fifty tons in excess of six hundred.

No charge shall be made for the services of a single officer of Customs for such allowed number of working days, or for the services of several such officers (if available) for respective periods not exceeding in the aggregate such allowed number of working days.

Consequence of exceeding same.

If the period occupied in the discharge and shipment of cargo be in excess of thirty working days, together with the additional period (if any) allowed under this section, the vessel shall be charged with the expense of the officer of Customs at a rate not exceeding five rupees per diem (Sundays and holidays excepted) for such excess period.

Allowance for period during which vessel is laid up.

In calculating any period allowed, or any charge made, under this section, the period (if any) during which a vessel, after the completion of the discharge of import-cargo, and before commencing the shipment of export-cargo, is laid up by the withdrawal of the officer of Customs, upon application from the Master, shall be deducted.

Sec. 71.

Sections 51 and 117 of Act VI of 1863 have been consolidated in this section. The additional period for loading and unloading has been reduced from one day for every 100 tons to one day for every 50 tons. The words 'if available' in clause 3 have been inserted to prevent more than one officer at a time being claimed as of right when, from smallness of establishment or press of work, extra officers may not be available

Illustration—A vessel of 601 to 650 tons inclusive should be allowed an additional day (B. 1057, 6-8-63.)

In order to obviate, as far as is practicable, the inconvenience which is sometimes occasioned by the strict enforcement of this section, the following practice is permitted with the approval of the Governor-General in Council. (N. C. G., p. 533, 11-3-74, 27-2-74. See section 59):—

1. In the case of vessels resorting to the Port Commissioners jetties, when the vessel shall have been moored and advice thereof shall be produced by the commander at the Custom-house, permission may be given by the Collector of Customs to discharge cargo, subject to the condition that a detailed complete manifest shall be produced within twenty-four hours of the time of report at the Custom-house. In default of the submission of the manifest within this time, the discharge of the cargo of the vessel should be stopped, until the default is made good by the filing of the complete manifest.

2. In the case of vessels in moorings or in the stream, the authority to break bulk may be given by the Collector on report of the vessel at the Custom-house, and discharge may also be allowed, subject to every package discharged being sent into the Custom-house, as well as to the terms mentioned in paragraph 1 of these instructions as to stoppage of discharge of cargo in default of the submission of the complete manifest within twenty-four hours after report.

Goods not to be landed, &c., on Sundays or holidays, without permission, nor except within fixed hours.

72. (58, 118, 152.) Except with the written permission of the Customs-collector, no goods, other than passengers' baggage, shall in any Customs-port be discharged from any vessel, or be shipped or water-borne to be shipped—

(*a*) on any Sunday or on any holiday or day on which the discharge of shipping of cargo, as the case may be, is prohibited by the Chief Customs-Authority;

(*b*) on any day, except between such hours as such authority from time to time appoints by notification in the official Gazette. (P. 28.)

Working hours from 8 a.m. to 5 p.m.

Preventive officers who may be required by the commander or owner of vessel to work before and after these hours will be paid the following fees:—

From sunrise to 8 a m.	Re. 1	
„ 5 p.m. to sunset	„ 1	
„ sunset to midnight	Rs. 5	
„ midnight to sunrise	„ 5	(N. C. G., 29-6-63, 23-9-63.)

Notification of the 12th July, 1870, p. 1355, *Calcutta Gazette*, fixes an uniform rate of one rupee per hour for overtime after the regulat-

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ed hours of 8 to 5, provided that, if, for the purpose of completing the discharge or intake of any particular lot of cargo, it should be found necessary to work after 5 p m., for a period not exceeding fifteen minutes, no fees shall be charged But should the period of fifteen minutes be exceeded, the full fee of one rupee will be charged for every broken period of the hour.

The working hours at jetties are from 6 a m. to 6 p m., but the vessels using the jetties make their own arrangements for preventive officers to work the extra time (B , 149, 1-4-78)

Applicants for permission to work on Sundays or holidays may be required to deposit the fees payable to preventive officers. (B. , 19-11-64.)

Goods not to be shipped, &c., except at wharves.

73. (118, New.) No goods shall in any Customs-port be landed at any place other than a wharf or other place duly appointed for that purpose, and

unless with the written permission of the Customs-collector, or when a general permission has been granted under section 74, no goods shall in any Customs-port be shipped or water-borne to be shipped from any place other than a wharf or other place duly appointed for that purpose. (P. 31.)

Power to exempt from sections 70 and 73.

74. (New.) Notwithstanding anything contained in section 70 or 73, the Chief Customs-Authority may, by notification in the local official Gazette, give general permission for goods to be shipped or water-borne to be shipped in any Customs-port from all or any places not duly appointed as wharves, and without the presence or authority of an officer of Customs.

This section is new and has been inserted to meet the circumstances of Calcutta, where the restrictions imposed by the preceding section are inapplicable. There are certain places from which goods are constantly water-borne for shipment, such as Hatkhola, Chitpore, Cossipore, the Railway Station at Howrah, which are not duly appointed wharves, and where no Customs-officers are present. To insist on a strict compliance with section 73 in such cases would involve delay and be extremely inconvenient. (R S C., 20-10-77 ; B 61B., 30-1-77)

Power to make rules regarding baggage and mails.

75. (63 & 5.) The Chief Customs-Authority may from time to time make rules for the landing and shipping of passengers' baggage and the passing of the same through the Custom-house; and for the landing, shipping and clearing of parcels forwarded by Her Majesty's or other mails, or by other regular packets and passenger-vessels.

Landing fees.

When any baggage or parcels is or are made over to an officer of Customs for the purpose of being landed, a fee of such amount as the Local Government from time to time directs shall be chargeable thereon, as compensation for the

expense and trouble incurred in landing and depositing the same in the Custom-house. (P. 28.) Sec. 75.

Note.—For Rules, see Appendix A (II.)

76. (61 & 125.) When any goods are water-borne for the purpose of being landed from any vessel and warehoused or cleared for home-consumption, or of being shipped for exportation on board of any vessel, there shall be sent, with each boat-load or other separate despatch, a boat-note * specifying the number of packages so sent and the marks and numbers or other description thereof. Boat-note.

Each boat-note for goods to be landed shall be signed by an officer of the vessel, and likewise by the officer of Customs on board, if any such officer be on board, and shall be delivered on arrival to any officer of Customs authorized to receive the same.

Each boat-note for goods to be shipped shall be signed by the proper officer of Customs, and, if an officer of Customs is on board of the vessel on which such goods are to be shipped, shall be delivered to such officer. If no such officer be on board, every such boat-note shall be delivered to the Master of the vessel, or to an officer of the vessel appointed by him to receive it. (P. 29, 30.)

(New.) The officer of Customs who receives any boat-note of goods landed, and the officer of Customs, Master or other officer, as the case may be, who receives any boat-note of goods shipped, shall sign the same and note thereon such particulars as the Chief Customs-Authority may from time to time direct.

(New.) The Local Government may from time to time, by notification in the local official Gazette, suspend the operation of this section in any Customs-port or part thereof.

Preventive officers are not posted to coasting-vessels, unless they carry salt. Boat-notes should be given for salt, but not for free goods, on board such vessels. (B. 899, 7-7-63.)

It should be noted that a boat-note is required for each boat-load or separate despatch. Formerly, in the case of shipments a practice of using "check-notes" existed, under which, if all the goods mentioned in a boat-note were placed on board, the boat-note was endorsed to that effect, but otherwise a check-note was given noting how much had been shipped, and the boat-note was endorsed in full after the

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last boat-load had been received. But this practice is prohibited. (B. 1006, 24-7-63.)

The boat-note is merely a protection against seizure.

Lost boat-notes—C. 33, 17-1-77; B. 55, 31-1-77.

In the event of loss or injury occurring to goods while they are being landed, the responsibility does not lie with the Customs, except as is provided in section 197.

The waterside practice in London is, that if the consignee sends a lighter to fetch the goods, the Master of the ship is obliged to watch them into the lighter, and guard them until it is fully laden, but he is not bound to take care of the lighter after it is fully laden. (K., Vol. I, p 351.)

The fact of the boat-note being signed by a Customs-officer does not relieve the Master of his responsibility. He is bound to deliver the goods into Customs charge if the Government claim has not been satisfied; and if he entrusts them to the owner or consignee for such delivery, he is still responsible for the duty, though he would have his remedy against the receiver in the event of his being called upon to pay the duty for goods so delivered. (*Ibid.*)

Application for permission to pass rice for shipment under several marks without the number of bags of each kind being stated was refused. (B. 518, 10-6-71.)

Goods water-borne to be forthwith landed or shipped.

77. (59.) All goods water-borne for the purpose of being landed or shipped shall be landed or shipped without any unnecessary delay. (P. 31.)

Prec. B. 900, 3-8-70. Confiscation commuted to fine.

Besides the penalty for delay, there is also a penalty if the boat be found out of the proper track between the vessel and the wharf.

Such goods not to be transhipped without permission.

78. (60.) Except in cases of imminent danger, no goods discharged into or loaded in any boat for the purpose of being landed or shipped shall be transhipped into any other boat without the permission of an officer of Customs.

The exception seems to have been inserted at the instance of the Calcutta Chamber of Commerce, who represented that emergent cases of collision, leak, &c., should justify immediate transhipment without permission of an officer of Customs.

Power to prohibit plying of unlicensed cargo-boats

79. (161, 162.) The Local Government may declare with regard to any Customs-port, by notification in the local official Gazette, that after a date therein specified, no boat not duly licensed and registered shall be allowed to ply as a cargo-boat for the landing and shipping of merchandize within the limits of such Port.

Issue of licenses and registration of cargo-boats.

In any Port with regard to which such notification has been issued, the chief officer of Customs or other officer whom the Local Government appoints in this behalf may, subject to such rules and on payment of such fees as the Local Govern-

ment from time to time prescribes by notification in the local official Gazette, issue licenses for, and register, cargo-boats. Such officer may also, subject to rules so prescribed, cancel any license so issued.

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In Calcutta the Port Commissioners are the officers appointed by the Local Government to issue licenses for and register cargo-boats. (G. 4280, 10-12-78.) In the Dhamra Port the Port officer of Chandbally is the officer so appointed. (G. 380, 11-2-79.)

Note.—For Rules, see Appendix A (III—VII.)

The fees prescribed are for survey, Rs 5 for each boat } N. C. G.,
Ditto ditto „ license Re 1 „ „ } 3-7-63.

For notification as regards Calcutta, see C. G., p. 1335, 25-12-78.

Ditto	ditto	Pooree „ „	p. „	1-5-75.
Ditto	ditto	False Point }	p. 1463,	1-12-73.
Ditto	ditto	Balasore Ports }		
Ditto	ditto	Chittagong	p. 701,	6-3-75.
Ditto	ditto	Dhamra Port	p. 130,	12-2-79.

During the Madras famine the charge for cargo-boats in Calcutta, where large quantities of grain were daily being shipped for Madras, ran very high, and became almost prohibitive, owing to combination. To check this a special notification issued, allowing food grains for Indian ships to be water-borne for shipment in any class of boat under a special permit from the Collector of Customs. (B. 609, 28-8-77.)

80. (68.) The Customs-collector may, whenever he thinks fit, require that goods stowed in bulk, and brought by sea or intended for exportation, shall be weighed or measured on board-ship before landing or after shipment, and may levy duty according to the result of such weighing or measurement.

Power to require goods to be weighed or measured on board before landing or after shipment.

The words "or intended for exportation" and "or after shipment" have been added. At one time the practice in Calcutta was to take a deposit of money, and pass the goods from the ship as measured or weighed to the extent covered by the deposit. See section 41.

Section 69 of the former Act has been omitted, which provided that goods intended to be conveyed in the same ship to another port, or stores intended to be used in the homeward voyage, might be permitted to remain on board if declared by the Master as not to be landed, and that no duties should be levied thereon.

CHAPTER IX.

OF DISCHARGE OF CARGO AND ENTRY INWARDS OF GOODS.

After a vessel has been brought to her moorings, the manifest delivered and order for entry inwards obtained, the Master's next care is to land the cargo. It would obviously be attended with great inconvenience if some time were not prescribed within which goods imported should be entered, landed, and cleared. The object of the Customs-Authorities is not to let vessels loiter in unloading and loading, but to expedite them and get them out of the port, so as to make room for other vessels. The interest also of the ship-owner demands that facilities should be afforded for unloading, where the

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owner, importer or consignee of goods fails to land them within the time prescribed, or where from special causes speedy discharge is necessary. Suitable provision in these respects is made in this chapter.

If there is any specific contract in the bill-of-lading as to the time of discharging any goods, the owner must land them within that time; otherwise a maximum of fifteen days is allowed. If the consignee is not ready or willing to produce the bill-of-lading, to pay the proper charges, and to receive the goods, within the specified time, the Master may convey them to the Custom-house and recover all charges due thereon from the consignee (s. 83). Again, in certain ports under special circumstances, immediate discharge is permitted (s. 85) as soon as the Master has obtained an order for entry inwards (s. 57), or a special pass to break bulk (s 59).

Goods may not be left at the Custom-house for an indefinite period without being cleared for home-consumption or warehoused, the Collector being empowered to sell goods remaining uncleared or unwarehoused after the expiration of four months from the date of entry of the vessel, and to apply the proceeds, first to the payment of the freight and charges; next, the duties; and to make over any surplus to the owner of the goods.

Discharge of cargo may commence on receipt of due permission.

81. (New.) When an order for entry inwards of any vessel which has arrived in any Customs-port, or a special pass permitting such vessel to break bulk, has been given, the discharge of the cargo of such vessel may be proceeded with.

The person entitled to receive the cargo, or any portion thereof, is the lawful holder of the bill-of-lading, being the consignee named therein, or his consignee under a proper endorsement of the bill-of-lading.

The order for entry is given under section 57; the special pass under section 59.

Goods not to leave ship unless entered in manifest.

82. (48.) Except as otherwise provided in this Act, no goods shall be allowed to leave any such vessel, unless they are entered in the original manifest of such vessel, or in an amended or supplementary manifest received under section 55. (P. 33, 35.)

Discharge of goods not duly entered renders the Master liable to a penalty of Rs. 1,000.

Goods in excess, or not corresponding with the specification, are liable to confiscation, or to be charged with such increased rates of duty as the Chief Officer of Customs directs.

Procedure in respect of goods not landed within time allowed.

83. (Sec. 52, Act XVII of 1869, s. 1.) If the owner of any goods (except such as have been shown in the import-manifest as not to be landed) does not land such goods within such period as is specified in the bill-of-lading of such goods, or, if no period is so specified, within such number of working days, not exceeding fifteen, after the entry of the vessel

importing, the same, as the Local Government from time to time appoints by notification in the official Gazette, or

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if the cargo of any vessel, with the exception of only a small quantity of goods, has been discharged previously to the expiration of the period so specified or appointed, as the case may be,—

the Master of such vessel or, on his application, the proper officer of Customs, may then carry such goods to the Custom-house, there to remain for entry.

The Customs-collector shall thereupon take charge of, and grant receipts for, such goods;

and if notice in writing has been given by the Master that the goods are to remain subject to a lien for freight, primage, general average, or other charges of a stated amount, the Customs-collector shall hold such goods until he receives notice in writing that the said charges are paid.

Freight is the charge for the conveyance and delivery of goods, the title thereto being conditional on performance, and the payment being secured by a lien at common law on the goods carried.

Primage is a charge in addition to the freight. It was originally a gratuity to the Master for his particular care of the goods, but it now belongs to the owners, unless there is a special agreement to the contrary. It is sometimes called the Master's hat money.

General average is the liability to general contribution for making good any damage which has been occasioned by any step necessary for general preservation.

In the case of a vessel discharging goods at moorings, the time specified by Government is ten working days after the entry of the vessel, and in the case of a vessel discharging goods at the jetties, the time fixed is two working days after entry. (G. N. C. G., p. 1939, 25-10-69.)

Under this section, strictly speaking, it is no part of the Collector's business to enquire into the fairness of the charges, and in practice, as regards such charges, the interests of ship-owners and consignees of goods are often in direct conflict; in order to place matters on a better footing, it was proposed to give the Chief Customs-Authority power to fix a scale of landing charges. (B. 61, 30-1-77.) This has not been agreed to, but some protection from double charges for agency is now afforded to consignees by section 85, which is an entirely new section. See note to section 88.

Responsibility of Master and Customs-collector.—"The general duty of a receiver of goods is to hold them at the disposal of the person from whom they are received, and to whom a receipt is given. Primarily imported goods are liable to duties, and for the convenience of the Master or consignees in paying those duties, the goods are taken to the Custom-house, the Master (to whom the receipt is given by the authorities of the latter) still preserving his lien for freight, &c. For all purposes beyond securing the duties the Custom-house authorities would appear to be the agents of the Master. It is the duty of the latter, as a common carrier, to see to the

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right delivery of the goods, and it could never have been intended by the Legislature that the burden of this duty should be shifted to the Custom-house authorities, except as agents of the Master and under his sanction. It does seem to be contemplated by the Act that in practice delivery would be made by the Custom-house direct to consignees, inasmuch as it is provided that the goods shall be held until payment of freight and charges in certain cases, which would otherwise be unnecessary. But the Act nowhere expressly provides that the Custom-house shall be indemnified in cases of delivery to any person producing a bill-of-lading, and I, therefore, think the Master of a vessel from which goods are taken to the Custom-house should be called on expressly to give a general authority to deliver to persons producing a bill-of-lading on payment of duty and charges. If that general authority is refused, then in each particular case the delivery should be made by the Custom-house only on the express authority of the Master (or his duly authorized agent as such) by a memorandum on the bill-of-lading or otherwise, thus casting the responsibility of delivery expressly on those who ought legally to bear it."—(Advocate-General, C. 177, 22-5-63.)

The Collector has no discretion to enquire as to the *bona fides* or propriety of an application by the Master to have goods received into the Custom-house which have not been landed by the consignees. After the fixed period has been exceeded the unlanded goods must be received at the Custom-house, if the Master chooses to carry them there. The consignee may sue the Master for recovery of any landing or other charges which have been improperly incurred, and which the consignees have had to pay, and also for the recovery of damages for the improper delay or omission to deliver the goods. (Advocate-Genl., B. 1046, 20-7-64.)

Master's lien on the cargo.—The ship-owners, their agents, and the Master can retain the goods until freight is paid. It is not necessary that provision for this lien should be made either in the bill-of-lading or otherwise. When the ship is chartered, they have a lien on the cargo for the hire of the ship, but such lien may be limited by bill-of-lading. If the Master fails to carry goods to their destination, as, for instance, if the vessel is disabled, and cannot be repaired, and if he abandons the voyage and does not tranship the goods, he has no lien. (K., Vol. III, p. 318.)

The ship-owner's and Master's lien may, by express agreement, be either extended or wholly excluded and abandoned. Where completion of carriage is prevented by incapacity of cargo, the ship-owner and Master have still a lien on the cargo for the bill-of-lading freight. (*Ibid*, p. 320.)

The Master may detain any part of the merchandize consigned to one person and carried on the same voyage for the freight of all so received, provided that no lien attaches for freight under one contract upon goods supplied under a different contract with a different terminus in each case. (*Ibid*, p. 322.)

The Master has a lien on cargo for expenses incurred to preserve it; for recovery of passage-money, he has a lien on passenger's luggage. (*Ibid.*)

He has a lien on goods for general average. (*Ibid*, p. 323.)

In the absence of express agreement, the ship-owner and Master have no lien for demurrage, wharfage, pilotage, port charges, for dead freight, or for unliquidated damages in respect of breaches of contract contained in the charter-party; or for a sum of money claimed to be due in respect of goods which were put on board at the loading port, but were afterwards re-landed and restored to the agent of the freightor under process of law at the loading port. (*Ibid*, p. 324.)

No special lien can be claimed by usage, unless both parties to the agreement were cognizant of the usage when the agreement was entered into.

No lien exists for damages which are unascertained or unliquidated. (*Ibid.*)

The amount of freight for which the ship-owner and Master may enforce the lien on goods is, generally speaking, the freight which is mentioned in the bill-of-lading, but it may vary according to the contract. (*Ibid*, p. 326.)

Where there is a stipulation in the bill-of-lading that freight is payable in advance, the Master has no lien, and cannot refuse delivery to consignee, in the event of the freight not having been paid. (Mac., p. 433; Rentier & Co. *v.* Colvin, Cowie, & Co., S. C. C., Calcutta, 19-2-79.)

To whom and on what terms delivery may be made.—It is the duty of the Master to deliver the goods mentioned in the bill-of-lading to the consignee named therein, or his assignee under a proper endorsement of the bill-of-lading, and upon the terms specified.

The Master has no right to land the goods at a wharf, if the consignee is ready and willing to accept delivery according to the terms of the bill-of-lading, and requests the Master to deliver himself, and not to land the goods at a wharf; and the Master will be liable to an action if, under such circumstances, he lands the goods at the wharf. (*Ibid*, p. 342.)

Master is not bound to unload, except on production of bill-of-lading; if goods should get into the possession of a third person, who should refuse to deliver, Master would be responsible. (*Ibid.*)

If there is a stipulation in the bill-of-lading, "goods to be taken within twenty-four hours after arrival or pay * * * * demurrage," it casts upon owner the obligation of taking out the goods. (*Ibid*, p. 343.)

If the authorities will not allow the Master to land the goods, he has authority to send them on to such other place as in his judgment appears to be most convenient for their owner. (*Ibid.*)

If, after waiting a reasonable time, no person produces the bill-of-lading, the Master may deliver the goods to some person to keep till the bill is produced.

It is the duty of the Master to deliver goods to the *bonâ fide* transferree and holder of the first bill-of-lading under a proper endorsement, in accordance with the terms of the bill, on payment of the freight, and of any other charges which the Master is entitled to make. (*Ibid*, p. 344.)

When several bills-of-lading have been forwarded to several consignees, the Master may deliver the goods to the holder of the first bill-of-lading which is presented to him, if he has not received notice of a prior dealing with the bill-of-lading. If he knew who was the first person who for value had got the transfer of the bill-of-lading, he should deliver the goods to such person. (*Ibid*, p. 345.)

The assignee of a bill-of-lading is entitled to delivery upon his fulfilling the terms mentioned in such bill. Generally such assignee incurs no other liability than the payment of the freight. (*Ibid*, p 346.)

The Master is not entitled, immediately on the arrival of the ship and without notice to the consignees, to land the goods. (*Ibid*, p. 348.)

If they be landed without notice, and be destroyed by fire, the Master is liable. (Mac., p. 371.)

The Master and ship-owner are bound to make a complete delivery of the cargo, according to the bill-of-lading, and are liable when there is a deficiency to be sued for such deficiency. (*Ibid*, p. 352.)

Prec.—A condition in a bill-of-lading was, "that the goods were to be taken from the steamer's tackles by the consignees as fast as the

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steamer could discharge, failing which the steamer's agents were to be at liberty to land them at their godowns; the cost of lighterage, godown rent, &c," thereby incurred to be borne by the consignee. The vessel, on arrival in port, commenced to discharge the cargo into godowns attached to a wharf, which with the wharf were let to the ship-owners, who charged wharfage on goods landed there and placed in the godowns. On the whole of the following day the consignee was engaged in taking delivery until the evening, when the godowns were closed and a portion of the goods remained there. That same night a fire broke out in the godowns which burnt them down, and consumed all the goods that were there. The consignee sued the ship-owner for the value of the goods short delivered on the ground that no notice of the time when the vessel would commence to discharge her cargo was given, that the defendants were not ready or willing to give delivery, and that the defendants were not relieved from liability, notwithstanding the exception against fire in the bill-of-lading. On the other hand, the defendants contended that the plaintiffs were not ready and willing to take delivery, that they were not liable for the destruction of the goods by fire by reason of their holding them at the time of their destruction as warehousemen and not as common carriers, and further, that if they did not hold them as warehousemen, they were protected by the terms of the bill-of-lading.

It was found in the evidence that when once the ship had been placed alongside the wharf, the goods could not have been landed from the "ship's tackle," according to the proper meaning of that expression; and that the only way to land them then was at the godowns, and the plaintiffs evidently consented to this course, because they paid without objection a sum of wharfage, the charge made by the defendants for the use of the godowns.

It was held, therefore, that the plaintiffs were placed in this position. Either the placing these goods in the godowns was a part of the defendants' duty under the contract of carriage, in which case they would be protected under the clause in the bill-of-lading providing against loss by fire as much as if the fire had occurred on board ship; or, when the goods were placed in the godowns with the consent of the plaintiffs, the defendants had the charge of them, as wharfingers. The latter was the view taken of the case by the Court, and as it was conceded that the goods were destroyed by fire *without any fault on the part of the defendants*, the latter were held to be not responsible. (H. C. 10-2-79.)

Power to land small parcels.

84. (55.) At any time after the arrival of any vessel, the Customs-collector may, with the consent of the Master of such vessel, cause any small package or parcel of goods to be carried to the Custom-house, there to remain for entry, in charge of the officers of Customs, during the remainder of the working days allowed under this Act for the landing of such package or parcel.

Notice regarding unclaimed packages.

If any package or parcel so carried to the Custom-house remains unclaimed on the expiration of the number of working days so allowed for its landing, or at the time of the clearance outwards of the vessel from which it was landed, the Master may give such notice as is provided in section 83,

and the officer in charge of the Custom-house shall thereupon hold such package or parcel as provided in that section.

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Power to permit immediate discharge.

85. (New.) Notwithstanding anything contained in sections 83 and 84, the Customs-collector in any Customs-port to which the Local Government, by notification in the local official Gazette, declares this section to be applicable, may permit the Master of any vessel, immediately on receipt of an order under section 57 or special pass under section 59, to discharge the cargo of such vessel or any portion thereof into the custody of the ship's agents if willing to receive the same, for the purpose of landing the same forthwith—

(*a*) at the Custom-house or any specified landing-place or wharf; or

(*b*) at any landing-place or wharf belonging to any Port Commissioners, Port Trust, or other public body or company.

Any ship's agent so receiving such cargo or portion shall be bound to discharge all claims for damage or short delivery which may be established in respect of the same by the owner thereof, and shall be entitled to recover from such owner his charges for service rendered, but not for commission or the like, where any agent for the landing of such cargo or portion has been previously appointed by the owner and such appointment is unrevoked.

The Customs-collector shall take charge of all goods discharged under clause (*a*) of this section, and otherwise proceed in relation thereto as provided in sections 83 and 88.

A public body or company at whose landing-place or wharf any goods are discharged under clause (*b*) of this section, shall not permit the same to be removed without an order in writing from the Customs-collector.

This is a new section, which is inserted in order to permit the prompt discharge of cargo where there is urgent necessity, or there are special facilities for it. The necessity for it arose out of a practice which prevailed, especially in Bombay, of Masters entering in the manifest the names of the ship's agents as consignees of the cargo, while the true consignees complained of delay in receiving their goods and of the departure of the vessel in the interim. A similar practice obtained in Calcutta, but was open to the objection that it subjected importers to over-charges for landing, which they were unable to resist, as the agents refused to deliver the goods till the charges were met. The original bill contained a clause which was intended to legalize the existing practice, provided the ship's agent gave security against claims for damage or short delivery. But this did

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not meet all the difficulties of the case It was proposed to fix a scale of landing charges, but this was not accepted. Eventually this section was framed as it now stands It gives vessels quick despatch by allowing them to land their entire cargoes at once, while it ensures consignees against loss arising from their being deprived of the option of landing their goods for themselves, and having no time to make good their claims in case of damage or short delivery. These claims, when substantiated, the ship's agent is now bound to satisfy, and at the same time the owners of goods are protected from double charges for agency. There is a like provision in clause (*d*) of section 64, which enables the Collector to refuse port-clearance, unless the agent binds himself to make good claims of the kind referred to. It should be observed that the privilege contained in this section is not absolute, but is exercisable only at those ports to which the Local Government may declare the section applicable, and subject to the consent of the ship's agent in each case. See note to section 88

Prec.—An importer of 2,030 cakes of copper produced a bill-of-lading for the whole quantity drawn by *A* The export manifest of the vessel, however, represented 620 cakes as having been shipped by *A*, and the remainder by *B*. Collector directed to refuse delivery in excess of the quantity specified in bill-of-lading, unless the discrepancy between that document and the export manifest was fully explained, and a guarantee given by the holder of the bill-of-lading against all further proceedings (B. 1263, 3-9-64)

In connection with this section, it should not be overlooked that the Calcutta Port Commissioners and Bombay Port Trust Acts are not affected by this Act. See section 207.

The freightor is bound to watch for the arrival of the ship, not being entitled to receive notice thereof from the Master, and to be ready to receive the cargo within the stipulated lay days, or within a reasonable time afterwards, at the peril of damages for further delay. (Mac., p. 380)

The general rule applicable to carriers and other persons contracting to deliver goods is that a personal delivery is necessary. But this rule does not apply to ships, the usage of the trade having constituted a delivery on the wharf with notice to the consignee sufficient. (K., Vol I, p. 351.)

Entry for home-consumption or warehousing.

86. (176.) The owner of any goods imported shall, on the landing thereof from the importing ship, make entry of such goods for home-consumption or warehousing by delivering to the Customs-collector a bill-of-entry* thereof in duplicate, in such form and containing such particulars, in addition to the particulars specified in section 29, as may, from time to time, be prescribed by the Chief Customs-Authority.

The particulars of such entry shall correspond with the particulars given of the same goods in the manifest of the ship. (P. 36, 37, 38, 39.)

Bills-of-entry are required for free as well as for dutiable goods. This was the existing practice, but is now legalized.

A classified list is given in Appendix H showing the denominations under which articles are to be entered.

* Form 13, Appendix C.

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Under the former Act, a discretion was allowed to the Collector as regards requiring the delivery of bills-of-entry in duplicate, but the practice was to insist upon the production of duplicates. Goods paying different rates of duty should be entered in separate bills-of-entry. (C. N. C. G., p. 2089, 20-11-69.)

The following rule should be observed in preparing bills-of-entry :—

(1). The size of grey goods should be given in length by yards and in width by inches, and fractional denominations, such as ⅝ths, ¾ths, &c., should not be used.

(2). All Turkey red goods should be specified as such.

(3). The yardage of melton cloth should be stated, and the number of pieces of shawls. (C. C. G., p. 1216, 22-9-75.)

Summaries are not required to be put in with bills-of-entry. (C. C. G., p. 286, 22-3-76.)

In connection with this section there is a penalty for—

1. Removal of goods without entry.
2. Fraudulent removal, or attempt at removal, before goods have been passed.
3. If the packages in which goods are contained differ widely from the description in bill-of-entry.
4. If the contents are wrongfully described.
5. If the contents are wrongfully mis-stated as to sort, quantity or quality.
6. If goods not stated in bill-of-entry are fraudulently concealed or mixed with the articles named, or have been packed so as to deceive the Customs-officer.
7. If, when goods are passed by tale or by package, any omission or mis-description thereof, tending to injure the revenue, be discovered.

Assessment of dutiable goods.

87. On the delivery of such bill, the duty (if any) leviable on such goods shall be assessed, and the owner of such goods may then proceed to clear the same for home-consumption, or warehouse them, subject to the provisions hereinafter contained.

In the case of wines and spirits, the practice in Calcutta is to open, examine, gauge, and test them, whether in wood or in bottles, except small supplies imported by private individuals for their own use, which are usually passed unopened with 10 per cent. added for all spirit in wood to guard against the possibility of the spirit being over-proof; but if the importer wishes it, the spirits are examined and tested in the usual way. (C. 429, 22-8-78.)

The date of delivery of the bill-of-entry is practically the date of importation. See sections 37 and 42.

Procedure in case of goods not cleared or warehoused within four months after entry of vessel.

88. (56 & 57, XVI of 1875, 12.) If any goods are not entered and cleared for home-consumption, or warehoused, within four months from the date of entry of the vessel, such goods may, after due notice to the owner, if his address can be ascertained, and in the local official Gazette, be sold by public auction, and the proceeds thereof shall be applied, first, to the payment of freight, primage, and general average, if the goods are held by the Customs-collector subject to such charges under notice given under section 83, 84 or 85; next, to the payment of the duties which would be leviable on such goods

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if they were then cleared for home-consumption; and next, to the payment of the other charges (if any) payable to the Customs-collector in respect of the same.

The surplus, if any, shall be paid to the owner of the goods, on his application for the same; provided that such application be made within one year from the sale of the goods, or that sufficient cause be shown for not making it within such period.

Power to direct sale of perishable goods.

If any goods of which the Customs-collector has taken charge under section 83, 84 or 85 be of a perishable nature, the Customs-collector may at any time direct the sale thereof, and shall apply the proceeds in like manner:

Proviso.

Provided that, where any goods liable to be sold under this section are arms, ammunition or military stores, they may be sold or otherwise disposed of at such place (whether within or without British India), and in such manner, as the Local Government may from time to time direct:

Provided also, that nothing in this section shall authorize the removal for home-consumption of any dutiable goods without payment of duties of customs thereon.

By the former law, if an importer omitted to land his goods within the prescribed time, and they were landed by the Master, he was allowed four months (s. 56) from the date of the vessel's entry within which to pay duty; but an importer who did land his goods within the appointed time, was only allowed two months (s. 57). These two sections have been amalgamated, and four months are now allowed in each case.

The following practice obtains in Calcutta with regard to unclaimed goods coming within the purview of this section. The Collector permits the Master of the vessel or his agent to take delivery of all such goods upon his paying duties and charges due thereon, and entering into a bond whereby he, or his agent, undertakes to meet all claims which may be preferred in respect of any goods so delivered.

The surplus of the sale-proceeds is payable to the owner on production of the bill-of-lading.

A case of marked goods, the owner of which was unknown, was sold after due advertisement. Subsequently, the owner claimed the invoiced value on the ground that no notice had been sent to him, and that he had not seen the advertisement. Claim rejected. (G. 1358, 17-5-73.)

It is only in the case of goods landed under section 83, 84 or 85 that the Master retains his lien for freight, &c., in the event of the goods being sold under this section. In ordinary cases, when goods are landed and sold, the lien is gone, but the ship's Agent or Master may sue the consignee, and get attachment of the sale-proceeds. The Customs-Authorities have nothing to do with the matter, unless and until the sale-proceeds are attached in their hands. (B. 648, 2-5-64)

If an appeal is preferred from the Collector's order, the sale should not be held till the result of the appeal is known. (B. 82, 16-1-64)

CHAPTER X.

OF CLEARANCE OF GOODS FOR HOME-CONSUMPTION.

Clearance for home-consumption.

89. When the owner of any goods entered for home-consumption, and (if such goods be liable to duty) assessed under section 87, has paid the import-duty (if any) assessed on such goods and any charges payable under this Act in respect of the same, the Customs-officer may make an order clearing the same; and such order shall be sufficient authority for the removal of such goods by the owner.

PROCEDURE ON CLEARANCE OF GOODS IMPORTED.

The following is the practice, as described by the Collector of Customs, which is observed in Calcutta when goods are cleared. (C. 35, 20-1-79.)

The importer first enters them in a bill-of-entry in duplicate as required by section 86.

2. He then takes the original bill-of-entry to the noter, who records on it whether the goods are entered in the manifest of the vessel or not. It is also the duty of the noter to see that the necessary particulars are given with regard to the description of the vessel, namely, whether she is a steamer or a sailing ship, her nationality, and the port from, and the route by, which the goods have arrived.

3. From the noter the original bill-of-entry is taken to the classifying appraiser, who sees that all the particulars required by Schedule A (*see* Appendix F.) are correctly given, and who assigns to each class of goods its proper heading. Should full particulars not be otherwise ascertainable, this officer writes the words "Examine" on the original, and the head appraiser's initials to this are an order to any examining appraiser to examine the packages and report the contents according to the particulars required by the Schedule.

4. If the goods are free, the original bill-of-entry is then taken to the free register writer, who, after satisfying himself from the appraiser's classification that no duty is payable, enters the particulars in the free register, numbers the document, calls for the duplicate, and passes on both documents to the pass examiner after causing the stamp on the original to be punched.

5. If the goods, on the other hand, are subject to duty, the original bill-of-entry goes from the classifying appraiser to the calculators, two of whom note on it the amount of duty payable, the calculation of the second officer serving as a check on that of the first.

6. The bill-of-entry is next taken to the accountant's department, where the name of the importer and the amount of duty are entered in the general* register of receipts, and where a number called the accountant's number is entered thereon by a clerk, and countersigned by the accountant or his deputy.

7. This document is then presented in the cash department, where it is first taken to the poddar or receiver, the former of whom receive the silver, and the latter the currency notes, as the case may be. These notes are examined by a note examiner with the num-

* Form 14, Appendix C.

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bers thereof shown in a memorandum * From the note examiner the chalan goes to the cash register writer for entry in his register of the following particulars:

(1.) The accountant's number.
(2.) Name of importer.
(3.) The number of notes and the total amount tendered.
(4.) The amount paid in silver.
(5.) The cash register number.
(6.) The amount of duty paid
(7.) Name of vessel importing the goods.
(8.) Number† of cash receipt when such is applied for.

8. After filling in these particulars in his register, the cash register writer records the cash number on the original bill-of-entry, and sends the documents on to the cashier, who acknowledges therein the receipt of the amount tendered, and grants a receipt for the same, when the receipt is applied for at the time of payment.

9. Having paid his duty, the importer returns to the import department, and presents the original and (for the first time) the duplicate bill-of-entry to the import skeleton register writer, who enters in his‡ register the accountant's number, the cash number, and the amount of duty paid.

10. This register is then taken by the clerk, with the original bill-of-entry (the duplicate remaining pinned on to it), to the import supervisor, who examines both documents, and ticks off each entry in the register in token of such examination. The stamp on the original is then punched by the peons, and both original and duplicate bills-of-entry are next made over to the pass examiner, who compares them, and if correct, stamps in *red ink* on the duplicate the corresponding cash number of the original with the words "App. Pass" (appraise and pass).

11. In the case of free goods, by way of distinguishing them from dutiable goods, the pass examiner after examining the original and duplicate free chalans, stamps in *black ink* on the duplicate the corresponding free number of the original, with the words "App Pass."

12. The duplicate, free as well as dutiable, with the above order, is then finally brought by the importer to the Deputy Collector for his signature, and when that is obtained, it is taken to the jetty or wharf, and is the authority for the appraiser to examine the goods.

13. The appraiser gives an order to open such of the packages as he thinks advisable; an examining officer superintends the opening, and reports when the packages are ready for the appraiser to see. After examination, the latter endorses the bill-of-entry "appraised in full," if he is satisfied: and the importer can then remove his goods subject to supervision by the gate officer, to whom the bill-of-entry has to be given up on passing. The nature of the examination made by the appraiser varies according to the class of goods and the order passed by the Deputy Collector.

14. At the time the free and duty duplicates are taken to the Deputy Collector, the originals are made over to the statistical department for entry of the particulars in the registers of that department, as well as for publication of the information in the daily list of imports.

15. From the statistical department the original free bills-of-entry are sent direct to the record-room for filing, whilst the original duty bills-of-entry are once again returned to the import department for the signature of the Deputy Collector to the duty and for entry of the particulars in the import§ miscellaneous duty register, and they are then made over to the record-keeper.

* Form 15, Appendix C.
† Form 16, Appendix C.
‡ Form 17, Appendix C.
§ Form 18, Appendix C.

CHAPTER XI.

WAREHOUSING.

Of the Admission of Goods into a Warehouse.

Application to warehouse.

90. (70.) When any dutiable goods have been entered for warehousing and assessed under section 87, the owner of such goods may apply for leave to deposit the same in any warehouse appointed or licensed under this Act.

Special privileges formerly granted to the P. and O Company in Calcutta (G. 4360, 21-11-63); in Bombay (Bo., 1269, 21-4-63).

Goods are 'assessed' when the exact amount of duty leviable has been ascertained and written down.

Warehouses are intended for the reception of dutiable goods only. Instances have occurred in which they have been used for the accommodation of free goods on import, but this was a concession to public convenience not provided by law. (Bo., 3536, 25-7 70.)

In certain cases, however, the law allows goods dutiable or free to be deposited in a warehouse before entry and assessment, though they cannot be formally warehoused (s. 29).

Form of application.

91. (75.) Every such application* shall be in writing signed by the applicant, and shall be in such form as is from time to time prescribed by the Chief Customs-Authority.

The Customs-Authorities cannot refuse to allow a person to bond goods on the ground that there is a claim against him for custom duties or otherwise in respect of other goods previously bonded Any such claim can only be enforced either by sale of the goods or by proceeding on the bond. (Advte.-Genl., B. 1414, 29-9-64.)

Warehousing bond.

92. (77 and 78.) When any such application has been made in respect of any goods, the owner of the goods to which it relates shall execute a bond, binding himself, in a penalty of twice the amount of duty assessed under section 87 on such goods,

(*a*) to observe all rules prescribed by this Act in respect of such goods;

(*b*) to pay, on demand, all duties, rent, and charges claimable on account of such goods under this Act, together with interest on the same from the date of demand, at such rate not exceeding six per cent. per annum as is for the time being fixed by the Chief Customs-Authority; and

(*c*) to discharge all penalties incurred for violation of the provisions of this Act in respect of such goods.

Form of bond.

Every such bond shall be in the form marked A, hereto

* Form 19, Appendix C.

Sec. 92. annexed, or, when such form is inapplicable or insufficient, in such other form as is from time to time prescribed by the Chief Customs-Authority,

and shall relate to the cargo or portion of the cargo of one vessel only.

Application of P. and O. Company for permission to give a general bond, instead of a bond for each transaction, refused. (B. 1725, 19-12-63.)

Except with the special permission of the Collector, an officer of Customs shall not accept any bond entered into, under this or any other section, unless the same shall have been signed and acknowledged by the party entering into the bond at the Custom-house in the presence of the Collector, or in that of the Deputy or Assistant Collector. (N. C. G., 28-10-63.) The rate of interest fixed by the Chief Customs-Authority is 6 per cent. per annum, and is chargeable till the date of final adjustment. (*Ibid.*)

A bond can only be enforced by a suit, though the Collector can always proceed against the goods for payment of rent or warehouse dues (s. 101).

The form of the bond has been altered so as to allow of enforcement in a District Court if necessary, the jurisdiction having been limited by the former Act to the High Court.

It may be noted that the Chief Customs-Authority can modify the conditions of any form.

A fresh bond is not indispensable on every fresh removal of the goods while in the warehouse (s. 109).

A fresh bond is necessary when the ownership of the goods changes. The responsibility cannot be transferred to the new owner by endorsement of the bond. (B. 647, 2-5-64.)

It was proposed to empower the Collector to enforce the bond summarily before a Magistrate or require the deposit of cash, Government Securities, or other tangible property in lieu of a bond; but this was not agreed to. (B. 61, 30-1-77.)

Forwarding of goods to warehouse.

93. (81.) When the provisions of sections 91 and 92 have been complied with in respect of any goods, such goods shall be forwarded in charge of an officer of Customs to the warehouse in which they are to be deposited.

A pass* shall be sent with the goods specifying the name of the importing vessel and of the bonder. The marks, numbers, and contents of each package, and the warehouse or place in the warehouse wherein they are to be deposited. (P. 41.)

Officer includes a peon, except in the case of salt. (B. P. 130, 16-6-63.)

In the case of salt carried to the Sulkeah Golahs, the boat-note is used as the pass. (B. 55B, 31-1-77.)

Receipt of goods at warehouse.

94. (81, 82, and 83.) On receipt of the goods, the pass shall be examined by the warehouse-keeper, and shall be returned to the Customs-collector.

* Form 20, Appendix C.

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No package, butt, cask or hogshead shall be admitted into any warehouse unless it bear the marks and numbers specified in, and otherwise correspond with, the pass for its admission.

If the goods be found to correspond with the pass, the warehouse-keeper shall certify to that effect on the pass, and the warehousing of such goods shall be deemed to have been completed.

If the goods do not so correspond, the fact shall be reported by the warehouse-keeper for the orders of the Customs-collector, and the goods shall either be returned to the Custom-house in charge of an officer of Customs, or kept in deposit, pending such orders, as the warehouse-keeper deems most convenient.

If the quantity or value of any goods has been erroneously stated in the bill-of-entry, the error may be rectified at any time before the warehousing of the goods is completed, and not subsequently. (P. 38, 42, and 43.)

In the case of salt deposited at the Sulkeah Golahs, the boat-note becomes the pass and is kept in the Superintendent's office till the whole cargo is discharged. It is then forwarded to the Custom-house, where it is compared with the counterfoil. (C. 122, 2-3-77.)

In a case of loss of boat-notes at the Sulkeah Golahs, receipt was taken from the bonder acknowledging that the whole quantity of the salt covered by the bond had been stored. (C. 33, 17-1-77.)

Goods how warehoused

95. (83.) Except as provided in section 100, all goods shall be warehoused in the packages, butts, casks or hogsheads in which they have been imported. (P. 43.)

Warrant to be given when goods are warehoused.

96. (XIV of 1871, s. 2.) Whenever any goods are lodged in a public warehouse or a licensed private warehouse, the warehouse-keeper, or, in the case of the Bengal Bonded Warehouse Association, the Secretary of the said Association, shall deliver a warrant signed by him as such to the person lodging the goods.

Form of warrant.

Such warrant shall be in the Form B hereto annexed, and shall be transferable by endorsement; and the endorsee shall be entitled to receive the goods specified in such warrant on the same terms as those on which the person who originally lodged the goods would have been entitled to receive the same.

The Local Government may, by notification in the local official Gazette, exempt salt and salted fish from the oper-

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ation of this section, and may in like manner cancel such exemption.

The provisions of this section, as far as concerns the Bonded Warehouse Association, are substantially the same as those contained in section 28 of Act V of 1888, under which the Association was incorporated. It was proposed to repeal section 28, but at the instance of the Association the question of repeal was abandoned.

Salt is dealt with under special rules.

Rules relating to Goods in a Warehouse.

Access of Customs-officer to private warehouse.

97. (88.) The Customs-collector, or any officer deputed by him for the purpose, shall have access to any private warehouse licensed under this Act. (P. 44.)

Power to cause packages lodged in warehouse to be opened and examined.

98. (87.) The Customs-collector may at any time by order in writing direct that any goods or packages lodged in any warehouse shall be opened, weighed or otherwise examined; and after any goods have been so opened or examined, may cause the same to be sealed or marked in such manner as he thinks fit.

When any goods have been so sealed and marked after examination, they shall not be again opened without the permission of the Customs-collector; and when any such goods have been opened with such permission, the packages shall, if he thinks fit, be again sealed or marked as before. (P. 47.)

Access of owners to warehoused goods.

99. (90.) Any owner of goods lodged in a warehouse shall, at any time within the hours of business, have access to his goods in presence of an officer of Customs, and an officer of Customs shall, upon application for the purpose being made in writing to the Customs-collector, be deputed to accompany such owner.

When an officer of Customs is specially employed to accompany such owner, a sum sufficient to meet the expense thereby incurred shall, if the Customs-collector so require, be paid by such owner to the Customs-collector, and such sum shall, if the Customs-collector so direct, be paid in advance. (P. 46.)

Owner's power to deal with warehoused goods.

100. (92.) With the sanction of the Customs-collector, and after such notice given, and under such rules and conditions as the Chief Customs-Authority from time to time

prescribes, any owner of goods may, either before or after warehousing the same,— Sec. 100.

(*a*) sort, separate, pack, and repack the goods, and make such alterations therein as may be necessary for the preservation, sale, shipment or disposal thereof (such goods to be repacked in the packages in which they were imported, or in such other packages as the Customs-collector permits);

(*b*) fill up any casks of wine, spirit or beer from any casks of the same secured in the same warehouse;

(*c*) mix any wines or spirits of the same sort secured in the same warehouse, erazing from the cask all import-brands, unless the whole of the wine or spirit so mixed be of the same brand;

(*d*) bottle-off wine or spirit from any casks;

(*e*) take such samples of goods as may be allowed by the Customs-collector with or without entry for home-consumption, and with or without payment of duty, except such as may eventually become payable on a deficiency of the original quantity.

After any such goods have been so separated and repacked in proper or approved packages, the Customs-collector may, at the request of the owner of such goods, cause or permit any refuse, damaged or surplus goods remaining after such separation or repacking, or at the like request, any goods which may not be worth the duty, to be destroyed, and may remit the duty payable thereon. (P. 47.)

Permission to bottle off wines and spirits has been added in conformity with section 95 of the English Act; see also B. 61B., 30-1-77.

Permission was given, as an exceptional case, to destroy a quantity of wine said to be unsound and unfit for use (B. 107, 26-2-73); and to transfer wine from bottles to casks. (B. 425, 15-2-67.)

101. (102 & 104.) If goods be lodged in a public warehouse, the owner shall pay monthly, on receiving a bill or written demand for the same from the Customs-collector or other officer deputed by him in that behalf, rent and warehouse-dues at such rates as the Chief Customs-Authority or such officer of Customs as such Authority from time to time appoints in this behalf may fix. Payment of rent and warehouse-dues.

A table of the rates of rent and warehouse-dues so fixed shall be placed in a conspicuous part of such warehouse.

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If any bill for rent or warehouse-dues presented under this section is not discharged within ten days from the date of presentation, the Customs-collector may, in the discharge of such demand (any transfer or assignment of the goods notwithstanding), cause to be sold by public auction, after due notice in the local official Gazette, such sufficient portion of the goods as he may select.

Out of the proceeds of such sale, the Customs-collector shall first satisfy the demand for the discharge of which the sale was ordered, and shall then pay over the surplus (if any) to the owner of the goods:

Provided that the application for such surplus be made within one year from the date of the sale of the goods, or that sufficient cause be shown for not making it within such period.

Sections 102 and 104 of the old Act have been amalgamated with some modifications. The chief alteration places the recovery of rent on the same footing as the recovery of duty.

It is not clear from this how the Collector should proceed in the event of a salt bonder clearing his stock before he has paid all rent due.

In the event of an appeal, the sale should be deferred till the result of the appeal is known. (B. 82, 16-1-64.)

Goods not to be taken out of warehouse except as provided by this Act.

102. (98.) No warehoused goods shall be taken out of any warehouse, except on clearance for home-consumption or shipment, or for removal to another warehouse, or as otherwise provided by this Act.

Period for which goods may remain warehoused under bond.

103. (103.) Any goods warehoused may be left in the warehouse in which they are deposited, or in any warehouse to which they may in manner hereinafter provided be removed till the expiry of three years after the date of the bond executed in relation to such goods under section 92. The owner of any goods remaining in a warehouse on the expiry of such period shall clear the same for home-consumption or shipment in manner hereinafter provided:

Goods in private warehouse on cancellation of license.

Provided that, when the license for any private warehouse is cancelled, and the Customs-collector gives notice of such cancelment to the owner of any goods deposited in such warehouse, such owner shall in manner hereinafter provided, and within seven days from the date on which such notice is given, remove such goods to another warehouse or clear them for home-consumption or shipment.

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This section is intended for the protection of Government merely against indefinite postponements in the settlement of duty, and is not absolutely prohibitory of extensions of the period of bonding by Government. (G. 4444, 26-11-63 ; B. 1648, 9-12-63.)

Applications to extend the period should be made to the Board of Revenue.

By the English law the period is five years, at the expiration of which the goods may be re-warehoused for another five years.

In the case of certain bonders of salt who would not repair the warehouse or clear the salt, the Collector was instructed to revoke the warehouse license. (B. 1325, 30-9-63.)

For revocation of license, see section 16.

Application to extend the period rejected. (B. 8280, 16-9-70.)

Of the Removal of Goods from one Warehouse to another.

Power to remove goods from one warehouse to another in same Port.

104. (105.) Any owner of goods warehoused under this Act may, at any time within three years from the date of the bond executed in respect of such goods under section 92, and with the permission of the Chief Customs-officer, and on such conditions and after giving such security (if any) as such officer directs, remove goods from one warehouse to another warehouse in the same Port.

When any owner desires so to remove any goods, he shall apply for permission to do so in such form* as the Chief Customs-Authority from time to time prescribes.

The bond executed under section 92 will still remain in force notwithstanding removal (s. 109).

Power to remove goods from one Port to another.

105. (106.) Any owner of goods warehoused at any Warehousing Port may, from time to time, within the said period of three years, remove the same by sea or by inland carriage, in order to be re-warehoused at any other Warehousing Port.

Procedure.

When any owner desires so to remove any goods for such purpose, he shall apply to the Chief Customs-officer, stating the particulars of the goods to be removed, and the name of the Port to which it is intended that they shall be removed, together with such other particulars, and in such manner and form† as the Chief Customs-Authority from time to time prescribes.

The privilege of removal of goods from one port to another is the second branch of the warehousing system. It is an additional facility granted for the convenience of the merchant. The advan-

* Form 21, Appendix C. † Form 22, Appendix C.

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tages of the system would be much curtailed if the owner of goods was limited in his operations to the place where they were first bonded. The law therefore allows removal and re-warehousing as often as the owner may desire within the prescribed period.

Transmission of account of goods to officers at Port of destination.

106. (107.) When permission is granted for the removal of any goods from one Warehousing Port to another under section 105, an account* containing the particulars thereof shall be transmitted by the proper officer of the Port of removal to the proper officer of the Port of destination;

Bond for due arrival and re-warehousing.

and the person requiring the removal shall before such removal enter into a bond, with one sufficient surety, in a sum equal at least to the duty chargeable on such goods, for the due arrival and re-warehousing thereof at the Port of destination within such time as the Chief Customs-Authority directs.

Such bond may be taken by the proper officer, either at the Port of removal or at the Port of destination, as best suits the convenience of the owner.

If such bond is taken at the Port of destination, a certificate thereof, signed by the proper officer of such Port, shall, at the time of removal of such goods, be produced to the proper officer at the Port of removal; and such bond shall not be discharged unless such goods are produced to the proper officer, and duly re-warehoused at the Port of destination within the time allowed for such removal, or are otherwise accounted for to the satisfaction of such officer; nor until the full duty due upon any deficiency of such goods, not so accounted for, has been paid.

Remover may enter into a general bond.

107. (108.) The Chief Customs-Authority may permit any person desirous of removing warehoused goods to enter into a general bond with such sureties, in such amount, and under such conditions, as the Chief Customs-Authority approves, for the removal, from time to time, of any goods from one warehouse to another, either in the same or in a different Port, and for the due arrival and re-warehousing of such goods at the Port of destination within such time as such Authority directs.

This provision is added for the convenience of owners of goods to avoid repetition of securities.

* Form 23, Appendix C.

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108. (109.) Upon the arrival of warehoused goods at the Port of destination, they shall be entered and warehoused in like manner as goods are entered and warehoused on the first importation thereof, and under the laws and rules, in so far as such laws and rules are applicable, which regulate the entry and warehousing of such last-mentioned goods.

Goods on arrival at Port of destination to be subject to same laws as goods on first importation.

109. (New.) Every bond executed under section 92 in respect of any goods shall, unless the Chief Officer of Customs in any case deems a fresh bond to be necessary, continue in force, notwithstanding the subsequent removal of such goods to another warehouse or Warehousing Port.

Bond under section 92 to continue in force notwithstanding removal.

Clearance for Home-consumption or Shipment.

110. (New.) Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for home-consumption by paying (*a*) the duty assessed on such goods under section 87, or, where the duty on such goods is altered under the provisions hereinafter contained, such altered duty; and (*b*) all rent, penalties, interest, and other charges payable to the Customs-collector in respect of such goods.

Clearance of bonded goods for home-consumption.

Under the English law (s. 96) goods may be temporarily removed from the warehouses for particular purposes under certain restrictions, and with security for their return. For example, sugar for purpose of being refined; straw-platting for bleaching.

An importer of spirit assessed on Rs. 8 per gallon caused it to be methylated while in bond, and claimed to pay duty on the lower value of Rs. 2 per gallon:—the claim was disallowed, the value of goods registered at the time of importation being held to be the datum on which duty is calculated. (B. 346, 27-8-75.)

Goods warehoused can only be removed without payment of duty (1) when removed to another warehouse, or (2) when removed for exportation by sea to some foreign port or place, or (3) when they consist of provisions and stores shipped for use on board of a vessel proceeding to a foreign port. In all other cases duty must be paid.

111. (98.) Any owner of goods warehoused may, at any time within three years from the date of the bond executed under section 92 in respect of such goods, clear such goods for shipment to a Foreign Port on payment of all rent, penalties, interest, and other charges payable as aforesaid and without payment of import-duty on the same:

Clearance of same for shipment to Foreign Port.

Provided that the Governor-General in Council may pro-

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hibit the shipment for exportation to any specified Foreign Port of warehoused goods in respect of which payment of drawback or transhipment has been prohibited under section 49 or 134 respectively.

See note to section 49.

Clearance of same for shipment as provisions, &c., on vessels proceeding to Foreign Ports.

112. (183.) Provisions and stores warehoused at the time of importation may, within the said period of three years, be shipped without payment of duty for use on board of any vessel proceeding to a Foreign Port.

Stores may be transhipped free of duty from one vessel to another if both vessels belong to the same owner (s. 132).

This section does not exempt ship's provisions used in port, or materials used in repairing and fitting up the vessel while in port. (G. 4198, 21-11-67; B. 4152, 4-12-67.)

Under this section provisions and stores can be exported without payment of duty for use and consumption on board only of a vessel proceeding *directly* to a foreign port. The privilege is not allowed to a coasting-vessel, only because it may visit a foreign port on the course of its voyage. (I. 643, 31-1-76; G. 372, 9-2-76; B. 72, 21-2-76.)

Provisions and stores include salt. (B. 4B., 6-12-74.)

Form of application for clearance of goods.

113. (99.) Applications to clear goods from any warehouse for home-consumption or for shipment shall be made in such form* as the Chief Customs-Authority from time to time prescribes.

Application when to be made.

Such application shall ordinarily be made to the Customs-collector at least twenty-four hours before it is intended so to clear such goods.

Re-assessment of warehoused goods when damaged.

114. (94.) If any goods upon which duties are leviable *ad valorem* or on a tariff-valuation receive damage through unavoidable accident after they have been entered for warehousing and assessed under section 87, and before they are cleared for home-consumption, they shall, if the owner so desires, be re-assessed for duty according to their actual value, and a new bond for the same may, at the option of the owner, be executed for the unexpired term of warehousing.

The owner of warehoused goods, in the event of fire or other unavoidable accident, may not claim compensation for any loss he may sustain from the Customs (ss 123 & 197), but the duties may be remitted when goods are damaged, lost, or destroyed either on shipboard, in landing, in receiving into the warehouse, or in the warehouse (ss. 33 and 122).

* Form 24, Appendix C.

Some tobacco was found to be in a damaged state, after execution of the bond, but before it had been placed in the warehouse. Bond allowed to be cancelled. (B. 678, 14-7-66.)

Sec. 114.

115. (New.) If after any goods entered for warehousing have been assessed under section 87, any alteration is made in the duty leviable upon such goods or in the tariff-valuation (if any) applicable thereto, such goods shall be re-assessed in accordance with the second proviso to section 37.

Re-assessment on alteration of duty or tariff-valuation.

116. (95.) If it appear at the time of clearing any wine, spirit, beer or salt from any warehouse for home-consumption, that there exists a deficiency not otherwise accounted for to the satisfaction of the Customs-collector, an allowance on account of ullage and wastage shall be made in adjusting the duties thereon, as follows, namely—

Allowance in case of wine, spirit, beer or salt.

(*a*) upon wine, spirit, and beer in cask to an extent not exceeding the rates specified below, or such other rates as may, from time to time, be prescribed in this behalf by the Local Government and notified in the official Gazette:

For any time not exceeding			6	months	2½ per cent.
exceeding 6	months	and not exceeding	12	"	5 "
exceeding 12	months	and not exceeding	18	"	7½ "
exceeding 18	months	and not exceeding	2	years	10 "
exceeding 2	years	and not exceeding	3	"	12 "

(*b*) in the case of salt warehoused in a public warehouse, only the amount actually cleared shall be charged with Customs-duties:

(*c*) in the case of salt warehoused in a private warehouse, wastage shall be allowed at such rate as may be prescribed from time to time by the Local Government and notified in the local official Gazette.

The rate prescribed is 2½ per cent. on the quantity weighed over the ship's side. (N. C. G., 2431, 22-8-63.)

117. (96.) When any wine, spirit, beer or salt lodged in a warehouse is found to be deficient at the time of the delivery therefrom, and such deficiency is proved to be due solely to ullage or wastage, the Chief Customs-Authority may direct, in respect of any such article, that allowance be made in any special case for a rate of ullage or wastage exceeding that contemplated in section 116.

Further special allowance.

Prec.—An extra allowance of 9 per cent., or 21 per cent. in all, was allowed on casks of brandy. (B. 71B, 5-4-74.)

Sec. 118.

Of the Forfeiture and Discharge of the Bond.

If goods are improperly removed from warehouses or allowed to remain beyond time fixed,

118. (100 & 103.) If any warehoused goods are removed from the warehouse in contravention of section 102; or

if any such goods have not been removed from the warehouse at the expiration of the time during which such goods are permitted by section 103 to remain in such warehouse; or

or lost or destroyed,

if any goods in respect of which a bond has been executed under section 92, and which have not been cleared for home-consumption or shipment, or removed under this Act, are lost or destroyed otherwise than as provided in section 100 or as mentioned in section 122, or are not accounted for to the satisfaction of the Customs-collector; or

or taken as samples.

if any such goods have been taken under section 100 as samples without payment of duty,

Collector may demand duty, &c.

the Customs-collector may thereupon demand, and the owner of such goods shall forthwith pay, the full amount of duty chargeable on account of such goods, together with all rent, penalties, interest, and other charges payable to the Customs-collector on account of the same.

Procedure on failure to pay duty, &c.

119. (104.) If any owner fails to pay any sum so demanded, the Customs-collector may forthwith either proceed upon the bond executed under section 92, or cause such portion as he thinks fit, of the goods (if any) in the warehouse on account of which the amount is due, to be detained with a view to the recovery of the demand;

and if the demand be not discharged within ten days from the date of such detention (due notice thereof being given to the owner), the goods so detained may be sold by public auction duly advertised in the local official Gazette.

The nett proceeds of any sale so made of goods so detained shall be written off upon the bond in discharge thereof to the amount received, and if any surplus be obtained from such sale, beyond the amount of the demand, such surplus shall be paid to the owner of the goods: Provided that application for the same be made within one year from the sale, or that sufficient cause be shown for not making the application within such period.

No transfer or assignment of the goods shall prevent the

Customs-collector from proceeding against such goods in the manner above provided, for any amount due thereon. Sec. 119.

120. (112.) When any warehoused goods are taken out of any warehouse, the Customs-collector shall cause the fact to be noted on the back of the bond. Noting removal of goods.

Every note so made shall specify the quantity and description of such goods, the purposes for which they have been removed, the date of removal, the name of the person removing them, the number and date of the shipping-bill under which they have been taken away if removed for exportation by sea, or of the bill-of-entry if removed for home-consumption, and the amount of duty paid (if any).

121. (113.) A register shall be kept of all bonds entered into for Customs-duties on warehoused goods, and entry shall be made in such register of all particulars required by section 120 to be specified. Register of bond.

When such register shows that the whole of the goods covered by any bond have been cleared for home-consumption or shipment, or otherwise duly accounted for, and when all amounts due on account of such goods have been paid, the Customs-collector shall cancel such bond as discharged in full, and shall on demand deliver it, so cancelled, to the person who has executed or who is entitled to receive it. Cancellation and return of bonds.

Miscellaneous.

122. (83 & 94.) If any goods in respect of which a bond has been executed under section 92 and which have not been cleared for home-consumption are lost or destroyed by unavoidable accident or delay, the Chief Customs-Authority may in its discretion remit the duties due thereon: Power to remit duties on warehoused goods lost or destroyed.

Provided that, if any such goods be so lost or destroyed in a private warehouse, notice thereof be given to the Customs-collector within forty-eight hours after the discovery of such loss or destruction. (See s. 114.)

Prec. B. 381B., 17-7-77; B. 205, 17-2-70.

123. (76 & 93.) The warehouse-keeper in respect of goods lodged in a public warehouse, and the licensee in respect of goods lodged in a private warehouse, shall be responsible for their due reception therein and delivery therefrom, and for their safe custody while deposited therein, according to Responsibility of warehouse-keeper.

Sec. 123.

the quantity, weight or gauge reported by the Custom-house officer who has assessed such goods, allowance being made, if necessary, for ullage and wastage as provided in sections 116 and 117:

Compensation for loss or injury

Provided that no owner of goods shall be entitled to claim from the Customs-collector, or from any keeper of a public warehouse, compensation for any loss or damage occurring to such goods while they are being passed into or out of such warehouse, or while they remain therein, unless it be proved that such loss or damage was occasioned by the wilful act or neglect of the warehouse-keeper or of an officer of Customs. (P. 48 and 49.)

The English Act (s. 86) similarly provides that if goods are damaged by fire or other inevitable accident, the importer is not entitled to compensation.

It was proposed to substitute the words "want of ordinary care" for "wilful act or neglect," but this was not accepted.

For criminal breach of trust by warehouse-keeper, see s. 407, Penal Code.

Public warehouse to be locked.

124. (11.) Every public warehouse shall be under the lock and key of a warehouse-keeper appointed by the Chief Officer of Customs.

Government locks removed from 1st May, 1866, and public informed warehouses are to remain wholly and solely under the charge of license-holders, who will be held strictly responsible for the due observance of the law. (N. C. C. G., p. 927, 26-4-66)

Power to decide where goods may be deposited in public warehouse, and on what terms.

125. (172.) The Chief Customs-Authority, or such officer of Customs as such Authority from time to time appoints in this behalf, may from time to time determine in what division of any public warehouse, and in what manner, and on what terms, any goods may be deposited, and what sort of goods may be deposited in any such warehouse.

Expense of carriage, packing, &c., to be borne by owners.

126. (101.) The expenses of carriage, packing, and stowage of goods on their reception into or removal from a public warehouse shall, if paid by the Customs-collector or by the warehouse-keeper, be chargeable on the goods, and be defrayed by, and recoverable from, the owner, in the manner provided in section 119.

Bengal Bonded Warehouse Association.

127. (115.) All the provisions of this Act relating to private warehouses, shall be applicable to the warehouses wherein the Bengal Bonded Warehouse Association receives bonded goods.

CHAPTER XII.

TRANSHIPMENT.

Sec. 128.

Power to permit transhipment without payment of duty.

128. (Acts VI of 1873, s. 3, XVI of 1875, s. 3.) In the Ports of Calcutta, Madras, Bombay, Karwar, Karachi, Aden, Rangoon, Maulmain, Akyab, Chittagong, and such other Ports as the Governor-General in Council may from time to time, by notification in the *Gazette of India*, direct in this behalf, the Customs-collector may, on application by the owner of any goods imported into such Port, and specially and distinctly manifested at the time of importation as for transhipment to some other Customs or Foreign Port, grant leave to tranship the same without payment of the duty (if any) leviable at the Port of transhipment, and without any security or bond for the due arrival and entry of the goods at the Port of destination.

(S. 110.) In any Customs-port other than a Port in which the preceding clause may for the time being be in force, the Customs-collector may, on application by the owner of any goods so imported and manifested, grant leave for transhipment without payment of the duty (if any) leviable at such Port; provided that, where the goods so transhipped are dutiable, and are to be removed to some other Customs-port, the applicant shall enter into a bond, with such security as may be required of him, in a sum equal at least to the duty chargeable on such goods, for the due arrival and entry thereof at the Port of destination within such time as such Customs-collector directs.

The privilege of transhipment is extended by this section to sailing vessels, and the Ports of Karwar and Chittagong are included among the privileged Ports. The owner of the goods, it is presumed, would include the agent or consignee. (See wording of s. 3, Act VI of 1873.) The difference of procedure in the case of transhipment of dutiable goods at a privileged Port and a non-privileged Port should be noted. In the latter case, if the destination of the goods is a Customs-port, a bond with security should be taken, which is not required in the former case.

A firm in Calcutta applied for permission to tranship tobacco received from the United States. As there was no bill-of-lading, and no entry of the tobacco in the manifest, the application was refused, and the importer was informed that he might claim drawback on exportation. (B. 529, 20-9-72.)

Superintendence of transhipment.

129. (110.) An officer of Customs shall, in every case, be deputed free of charge to superintend the removal of transhipped goods from vessel to vessel.

This is an innovation. (See note to s. 133.)

Sec. 130.

Subsidiary rules as to transhipment.

130. (Act VI of 1873, s. 4.) The powers conferred on the Customs-collector by section 128 shall be exercised, and the transhipment shall be performed, subject to such rules as may from time to time be made by the Local Government.

No rules made under this section shall come into force until after the expiry of such reasonable time from the date of the publication of the same as the Local Government may in each case appoint in this behalf.

For rules, see Appendix A (VIII).

The practice observed in England with respect to the examination by customs-officers of goods intended for transhipment is as follows: The examining officers are empowered to make, at any time, only such an examination of the goods as will satisfy them as to the integrity of the transaction, namely, that the quantity and description entered are correct, and that the goods are such as may be legally imported and exported. The expense of such examination is borne by the merchant. (I 1516, 9-7-73; G. 1804, 18-7-73)

Entry and warehousing, on arrival, of goods transhipped under section 128, clause 2.

131. (111.) All goods transhipped under the second clause of section 128 for removal to a Customs-port shall, on their arrival at such Port, be entered in like manner as goods are entered on the first importation thereof, and under the laws and rules, in so far as such laws and rules can be made applicable, which regulate the entry of such last-mentioned goods.

This introduces a change of procedure. Under the former law goods so transhipped were treated in all respects as warehoused goods under removal from one Port to another (ss 105 and 106 of this Act), and it was necessary in every case to re-warehouse them in the Port of destination; but this procedure no longer applies The goods may now be entered and cleared for home-consumption at the Port of destination under the provisions of chapters IX and X, or may be warehoused under chapter XI

It is not clear, however, whether they can be re-exported without formal entry for importation in the first place.

Transhipment of provisions and stores from one vessel to another of same owner without payment of duty.

132. (182.) If two or more vessels belonging wholly or in part to the same owner be at any Customs-port at the same time, any provisions and stores in use or ordinarily shipped for use on board may, at the discretion of the Customs-collector, be transhipped from one such vessel to any other such vessel without payment of import-duty.

Stores in transit should be accompanied by a preventive officer. (B 1015, 25-7-63)

The words "wholly or in part" are new. (B. 61B, 30-1-77, § 24.)

Levy of transhipment fee

133. (Act VI of 1873, s. 5.) A transhipment-fee on any goods or class of goods transhipped under this Act, may be

levied at such rates, on each bale or package, or according to weight, measurement, quantity or number, and under such rules, as the Local Government, with the previous sanction of the Governor-General in Council, may from time to time, by notification in the local official Gazette, prescribe for each Port.

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The fee is intended to cover the cost of establishment necessary to supervise transhipment.

Where the fees charged amount to more than one-eighth of the duty, it would obviously be to the interest of the shipper to first enter the goods for duty, and then to export them and claim drawback. (B. 620C, 26-9-72.)

Application to reduce the fee rejected. (B. 38, 11-1-70.)

For rules, see Appendix A (VIII).

134. (Act VI of 1873, s. 6.) The Governor-General in Council may from time to time, by notification in the *Gazette of India*, prohibit, at any specified Port, or at all Ports, the transhipment of any specified class of goods generally or when destined for any specified Ports, or prescribe any special mode of transhipping any specified class of goods.

Power to prohibit transhipment.

135. (New.) Except as provided in this Act, no goods shall be transhipped at any Port or place in British India.

No goods to be transhipped except as provided.

CHAPTER XIII.

EXPORTATION OR SHIPMENT, AND RE-LANDING.

The following practice obtains in Calcutta as regards the shipping of export cargo. When the Master has obtained an order for the entry outwards of the vessel, an intending shipper presents shipping-bills in duplicate as enjoined in section 137. One copy is kept by the Collector to be used in the preparation of trade statistics, and the other (the duplicate) is returned to the shipper endorsed with the Collector's order to pass the goods. The latter is then sent on board by the shipper along with the goods, and, in the case of foreign-going goods, is there taken possession of by the preventive officer, who tallies the goods and endorses on the documents the quantities actually shipped. The duplicate is then forwarded to the Collector, who uses it to check the returns of short-shipments or re-lands presented under section 140. Some change has been introduced in the law regarding short shipments. In order to obtain correct statistics of imports and exports, it has been made compulsory on the owner of goods short shipped or re-landed to give information of the fact to the Collector within five days from the departure of the vessel in which the goods were intended to be shipped, or from which they were relanded.

When all the cargo has been shipped, the Master applies for port-clearance under section 63, and the law requires him to deliver with his application a manifest of the cargo. He must also deliver the

Sec. 135.

shipping-bills, if the Collector wishes it, but the practice in Calcutta is not to insist upon their production, as the duplicate of them is either with the preventive officer, or has already been delivered up in the Collector's office. In the case of coasting-vessels the "duplicate" when taken on board with the goods is retained by the Master as his authority for the reception of the goods, and is carried away by him in the vessel to be used at the port of arrival under section 159.

No goods to be shipped, &c., till entry outwards of vessel.

136. (116.) Except with the written permission of the Customs-collector, no goods other than passenger's baggage, or ballast urgently required for a vessel's safety, shall be shipped or water-borne to be shipped in any vessel in a Customs-port until an order has been obtained under section 61 for entry outwards of such vessel.

When such order has been obtained, the export-cargo of such vessel may be shipped, subject to the provisions next hereinafter contained. (P. 55.)

See note to sections 61 and 64.

Clearance for shipment.

137. (118.) Unless the Chief Customs-Authority shall, in the case of any Customs-port or wharf, or of any class of goods, otherwise direct by notification in the local official Gazette, no goods, except passenger's baggage, shall be shipped or water-borne to be shipped for exportation, until—

(*a*) the owner has delivered to the Customs-collector, or other proper officer, a shipping-bill of such goods in duplicate, in such form,* and containing such particulars in addition to those specified in section 29 as may from time to time be prescribed by the Chief Customs-Authority;

(*b*) such owner has paid the duties (if any) payable on such goods; and

(*c*) such bill has been passed by the Customs-collector. (P. 56.)

When goods are delivered on board a ship, it is usual for the mate or person in charge at the time to give a receipt to the person so delivering. This is known as the mate's receipt. (K., Vol. I, p. 365.)

The shipper of the goods returns the receipt to the mate before the ship leaves, upon receiving from him two, three or more parts of a bill-of-lading of the goods, signed by the Master, and drawn either according to the directions of such shipper, or if the ship is the ship of the consignee, or chartered by the consignee, according to the terms of such receipt.

Where a mate's receipt has been given, the mate should be most careful not to sign and deliver any bill-of-lading without receiving in exchange such receipt, for he might otherwise incur responsibility

* Form 25, Appendix C.

to the shipper in case he should require goods to be delivered to his own order, and to a holder of the bill-of-lading, who might be induced to purchase the goods on the faith of it. (*Ibid*, p 365.) Sec 137.

The bill-of-lading ought to be signed within 24 hours after the delivery of the goods on board. (M. M., p. 1073.)

Exporters should be careful to separate gunnies from bags, and to show hand-loom cloth distinct from power-loom manufacture. (C. C. G., p 1210, 20-9-75.)

Summaries are not required to be put in with shipping-bills. (C. C. G., p. 286, 22-3-76.)

A classified list is given in Appendix F showing the denominations under which articles are to be entered.

Procedure on Clearance of Goods for Export.

The following is the practice, as described by the Collector of Customs, which is observed in Calcutta at the time of clearance for shipment (C. 35, 20-1-79):—

The exporter presents a shipping-bill in duplicate, duly stamped and filled in. On receipt of this document in the Department, it is stamped with the date and hour of receipt; a consecutive number is assigned to it, and a tin ticket bearing a corresponding number is delivered to the presenter of the shipping-bill.

2. The shipping-bill is then passed on to a peon, who, after purchasing the stamp, forwards the document on to the appraiser for classification of the various items in accordance with Schedule A (*see* Appendix F), and to test the authenticity of the values entered.

3. After the shipping-bill has been initialled by the appraiser, it is passed on to the netter, who tests the accuracy of the conversion of the ordinary weights to schedule or tariff requirements, initials the conversion, and passes the document on to the calculator, who checks the amount of duty (if the goods are dutiable), the valuation according to the rate, and the total number of packages entered; also whether the vessel by which the goods are to be shipped has entered outwards, the port of destination, and whether the vessel is proceeding *viâ* the Suez Canal. The document is then initialled and passed on to another calculator, who re-checks the figures, initials the document, and passes it on to the Free Pass writer, by whom the duplicate is compared with the original and impressed with the Free Register stamp; the original and duplicate are then numbered, and the duplicate or Pass sent on to the Assistant Collector for signature. After which it is made over to a delivery peon, who makes the Pass over to the holder of the ticket bearing the corresponding number to that entered on the Pass when first received in the Department, and takes back the ticket.

4. In regard to shipping-bills for goods liable to duty, the exporter first obtains the Collector's initials on the shipping-bill to the amount of duty as authority for the deposit of the amount; he then proceeds to the Accounts Department, and obtains a general register number on the shipping-bill which is initialled by the Deputy Accountant; he next proceeds to the Cash Department and makes the payment. After the amount has been received and recorded in the cashier's books, the shipping-bill receives the cashier's export duty register number. The cashier next enters the amount paid on the shipping-bill, and attests it with his initials.

5. The shipping-bill with duplicate is next presented in the Export Department, and the procedure already mentioned in regard to free shipping-bills is adopted by the receiving clerk, appraiser, netter, and calculators. It is then passed on to the pass examiner, who first enters the cashier's and accountant's register numbers, the number of pack-

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ages, and the amount of duty of each shipping-bill in a skeleton register; he next compares the original with the duplicate, stamps and numbers the duplicate with the duty register stamp, and writes the number of packages to be passed. These documents are then passed on to the supervisor, who checks the entries in the skeleton register with the original shipping-bill, and forwards the duplicate with the skeleton register to the Assistant Collector, who, after checking the quantity in the duplicate with the quantity entered against the particular duty register number in the skeleton register, initials the register and signs the duplicate, which is then made over to the delivery peon for issue to the holder of the ticket as before mentioned.

6. In the event of any error or omission being detected in either the original or duplicate shipping-bill when it is passing through the various checks in the Department, the error, omission, or other cause of objection is noted in pencil on the document, the date, stamp, and number first given are struck out, and the document is forwarded to the delivery peon, who enters the number on a notice board kept for the purpose. The owner of the shipping-bill on seeing the number of his ticket entered on the board, asks for it, and the document is returned to him for rectification, and the ticket taken back. Should the document be again presented to the numbering clerk after correction, it is re-stamped with the date and hour of presentation, a fresh number issued, and the document passed on in the usual course as previously described.

Bond required in certain cases before exportation.

138. (124.) Before any warehoused goods or goods subject to excise-duties, or goods entitled to drawback of Customs-duties on exportation, or goods exportable only under particular rules or restrictions, are permitted to be exported, the owner shall, if required so to do, give security by bond in such sum, not exceeding twice the duty leviable on such goods, as the Customs-collector directs, with one sufficient surety, that such goods shall be duly shipped, exported, and landed at the place for which they are entered outwards, or shall be otherwise accounted for to the satisfaction of such officer.

Additional charge on goods cleared for shipment after port-clearance granted.

139. (131.) When goods are cleared for shipment on a shipping-bill presented after port-clearance has been granted, the Customs-collector may, if he thinks fit, levy, in addition to any duty to which such goods are ordinarily liable, a charge not exceeding—

(*a*) in the case of goods liable to duties on fixed tariff-valuations, one per cent. on the tariff-value;

(*b*) in the case of all other goods, one per cent. on the market-value.

Nothing in this section shall apply to any shipment of treasure or opium.

The rate of the extra charge has been reduced to one per cent. *Prec.* B. 290B., 4-6-77.

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Certain goods, on which the extra charge had been paid, were not shipped, and notice of short-shipment was given. Application for refund of the extra duty was refused, on the ground that the charge was on account of the trouble given to the Customs-Authorities. (B. 173, 7-2-70.)

Notice of non-shipment or re-landing, and return of duty thereon.

140. (132.) If any goods mentioned in a shipping-bill or manifest be not shipped, or be shipped and afterwards re-landed, the owner shall, before the expiration of five clear working days after the vessel on which such goods were intended to be shipped, or from which they were re-landed, has left the Port, give information of such short-shipment or re-landing to the Customs-collector.

Upon an application being made to the Customs-collector, any duty levied upon goods not shipped, or upon goods shipped and afterwards re-landed, shall be refunded to the person on whose behalf such duty was paid: Provided that no such refund shall be allowed unless information has been given as above required. (P. 57.)

In the case of certain goods included in the manifest and for which duty had been paid, but which owing to mistake had not been shipped, application was made to tranship the goods to another vessel without payment of duty, but was refused. (B. 962, 15-7-63.)

No limit of time is fixed within which application for refund should be made. Under the old Act the Collector proposed a rule fixing six months as the period, but the Board were of opinion that such a rule would be *ultra vires*. (B. 992, 8-7-64.)

The provision requiring the owner to give notice of short shipment on re-lands is new.

The endorsement made by the preventive officer in the shipping bill enables the Collecter to check the notices.

On a claim for refund of duty on a certain quantity of goods said to have been short shipped in Calcutta, the preventive officer's tally book showed a less quantity, and refund was allowed on this quantity only. Subsequently the shippers produced a certificate from the Superintendent of the Dock Warehouse, Liverpool, of the quantity of goods actually landed at that port, and upon this certificate refund was allowed on the full amount claimed. (B. 578B., 4-12-77.)

N. B.—This concession was granted as a matter of grace and not as a right.

In a claim for refund on account of re-land the Custom-house documents showed that, so far from goods having been re-landed, there had been a shipment in excess of the quantity manifested, for which penalty had been paid without demur by the ship's agent (s. 167, cl. 56): claim disallowed. (B. 255, 2-7-75.)

Claim refused, no notice of short shipment having been given. (B. 98B., 16-3-75.)

A consignor, who has laden goods on a general ship, cannot insist on having them re-landed and delivered to him without paying the freight, which might become due for the carriage of them, and indemnifying the Master against the consequences of any bill-of-lading which has been signed by him; but he has no express right, in

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every case, to re-delivery of goods in the port of outfit on merely demanding them, though it is the usage of the trade to give re-delivery, if all the parts of the bill-of-lading can be returned to the Master. Where one of the bills-of-lading had been transmitted to the consignee, it was held that the consignor had no right to re-delivery. (K., Vol. I., p. 340.)

Goods re-landed or transhipped from a vessel returning to Port, or putting into another Port.

141. (135.) If, after having cleared from any Customs-port, any vessel, without having discharged her cargo, returns to such Port, or puts into any other Customs-port, any owner of goods in such vessel, if he desires to land or tranship the same or any portion thereof for re-export, may, with the consent of the Master, apply to the Customs-collector in that behalf.

The Customs-collector, if he grant the application, shall thereupon send an officer of Customs to watch the vessel, and to take charge of such goods during such re-landing or transhipment.

Such goods shall not be allowed to be transhipped or re-exported free of duty by reason of the previous settlement of duty at the time of first export, unless they are lodged and remain, until the time of re-export, under the custody of an officer of Customs, in a place appointed by the Cust oms collector, or are transhipped under such custody.

All expenses attending such custody shall be borne by the owner. (P. 50, 59.)

This section is almost inoperative in Calcutta, as it would require very exceptional circumstances to induce a Master to part with cargo for which he had signed bills-of-lading.

The words "with the consent of the Master" are new.

Section 135 of the former Act required all cargoes to be actually landed for re-export if transhipment was required, but direct transhipment is now allowed under proper preventive supervision.

A vessel cleared from Chittagong (a Customs-port) for Galle (a foreign port) with a cargo of rice, but was compelled by stress of weather to put back to Chittagong. With the permission of the Collector the Master proceeded to discharge the cargo, but when part had been landed, departed for Naraingunge, which is not a port, and there discharged the remainder. Claim for refund of duty in the cargo landed at Naraingunge disallowed. (B. 199B., 9-12-74.)

Vessel returning to Port may enter and land goods under import rules.

142. (136.) In either of the cases mentioned in section 141, the Master of the vessel may enter such vessel inwards, and any owner of goods therein may, with the consent of the Master, land the same under the rules herein contained for the importation of goods.

Sec. 142.

In every such case, any export-duty levied shall be refunded to, and any amount paid in drawback shall be recovered from, such owner.

The words "with the consent of the Master" are new. It s presumed that the refund should be made at the port at which the duty was realized.

In the case of a vessel which loaded for a Foreign Port (Colombo), but, owing to stress of weather, put into and discharged her cargo at a Customs-port (Vizagapatam), it was held under the former law (Act VI of 1863) that no refund of duty could be granted (G. 5313, 16-12-72), though as a matter of grace refund has in some instances been permitted (B. 852, 26-11-75). The provision of this section would seem to admit of refund in such a case, but there is a contrary ruling to this view. (B. 299B., 2-7-78.)

Landing of cargo during repairs.

143. (New.) The Customs-collector may, on application by the Master of any vessel which is obliged before completing her voyage to put into any Customs-port for repairs, permit him to land the cargo, or any portion thereof, and to place it in the custody of an officer of Customs during such repairs, and to re-ship and export the same free of duty.

All expenses attending such custody shall be borne by the Master.

If a vessel is obliged to put into an intermediate port in a disabled state, there is no absolute obligation to deliver the goods there until full freight is paid. But when the Master refuses to carry or to tranship the goods, the consignee is entitled to them without payment of freight. The Master, however, may retain the cargo such a reasonable time as to enable him either to repair his ship or to tranship. (K., Vol. I, p. 353) An owner of goods, shipped for a foregin port, can claim re-delivery, when the vessel, having commenced her voyage, meets with a disaster, whereby the goods are damaged so much that they cannot be profitably carried to their destination. (*Ibid.*)

CHAPTER XIV.

SPIRIT.

Exportation of Spirit under Bond for Excise-duty.

Rules for removal of spirit from distillery, without payment of duty, for exportation.

144. (163.) The Chief Customs-Authority may from time to time make rules prescribing the conditions on which spirit manufactured in British India may be removed from any licensed distillery for exportation without payment of excise-duty.

The person so removing any such spirit shall execute a bond with one or more sureties, in the form marked C hereto annexed, or (when such form is inapplicable or insufficient) in

Sec. 144.

such other form as the said Authority from time to time prescribes, conditioned that such duty shall be paid on all such spirit as is

(*a*) not exported within four months from the date of the bond, or

(*b*) exported to a Customs-port, unless the payment of excise-duty as provided by this chapter in respect thereof at the Port of destination is within six months from the date of the bond proved to the satisfaction of the proper officer.

The Chief Officer of Customs of the Port of exportation may, on sufficient cause shown, extend for a further term not exceeding four months the period allowed for the exportation of any such spirit, or for the production of such proof that duty has been paid.

The words "after the English method," which were used in the former Act after the words "spirit manufactured in British India," have been omitted, as now obsolete, in this and the following sections.

For Rules, see Appendix A (IX).

Spirit for export to be taken direct from distillery to Custom-house under pass.

145. (164.) Spirit intended for exportation under bond for the excise-duty shall be taken from the distillery direct to the Custom-house, under passes to be granted for that purpose by the officers of Excise.

Gauging and proving of spirit.

146. (165.) Spirit brought to the Custom-house for exportation under bond for the excise-duty shall, previous to shipment, be gauged and proved by an officer of Customs, and the quantity of spirit for which credit is to be given in the settlement of any bond shall be determined in the same manner.

Duty to be recovered on any deficiency in spirit under bond.

147. (166.) Excise-duty shall be recoverable previous to shipment upon the excess (if any) of the quantity of spirit passed from a distillery over the quantity ascertained by gauge and proof at the Custom-house, less an allowance for ullage and wastage at such rates as are from time to time prescribed by the Local Government and notified in the local official Gazette.

Duty on spirit exported under bond from one Indian Port to another.

148. (169.) Spirit exported under bond for excise-duty from any Customs-port to any other Customs-port, shall be charged at the Port of importation with excise-duty at the ordinary rate to which spirit of the like kind and strength is liable at such Port.

Sec. 149.

149. (171.) Spirit brought to the Custom-house for exportation under bond for the excise-duty may, on payment of such duty, be removed for local consumption under passes to be granted for that purpose by the officers of Excise.

Removal for local consumption of spirit intended for exportation.

Credit for every such payment shall be given in discharge of the bond to which it relates.

Drawback of Excise-duty on Export of Spirit.

150. (172.) A drawback of excise-duty paid on spirit manufactured in British India and exported to any Foreign Port under the provisions of section 138, shall be allowed by the Customs-collector at the Port of exportation:

Drawback of excise-duty on spirit exported.

Provided that the exportation be made within one year from the date of payment of such excise-duty, and that the spirit, when brought to the Custom-house, be accompanied by a pass* in which such payment is certified.

Such drawback shall be regulated by the strength and quantity of such spirit as ascertained by gauge and proof by an officer of Customs.

Miscellaneous.

151. (New.) If spirit manufactured in British India upon which excise-duty has been paid is exported from one Customs-port to another, and the rate of local excise-duty at the Port of importation is higher than that already paid upon such spirit, a differential duty shall be charged thereon, at such rate as the Local Government at such Port may, by notification in the local official Gazette, from time to time prescribe.

Differential duty to be levied in certain cases.

Under the former Act full duty was levied at the port of importation. This section will be useful in the event of Aska rum from Madras being imported into any part of the Bengal Presidency.

152. (170.) Rum-shrub, cordial, and other such liquor prepared in a licensed distillery under the supervision of the surveyor or officer in charge of the distillery shall be charged with excise-duty under this Act according to the quantity of spirit used in its preparation as ascertained by such surveyor or officer.

Rum-shrub, &c., how charged with duty.

The provisions of this Act respecting spirit, except such as relate to gauge and proof, shall apply to such liquor.

Provisions respecting spirit applied to such liquors.

* Form 26, Appendix C.

Sec. 153.

Conditions of drawback and remission of duty on spirit.

153. (172.) No drawback shall be allowed for any spirit on which duty has been paid, nor shall the duty due on any spirit under bond be remitted, unless the spirit is shipped from the Custom-house, and in a vessel whereon an officer of Customs has been appointed to superintend the receipt of export-cargo.

Re-land of spirit shipped

154. (173.) No spirit shipped for exportation shall be re-landed without a special pass from an officer of Excise, in addition to any permission of an officer of Customs which may be required by the law for the time being in force. (P. 60.)

Power to make rules for ascertaining that imported spirit has been rendered unfit for human consumption.

155. (Act XVI of 1875, s. 7.) When by any law for the time being in force a special duty is imposed on spirit rendered unfit for human consumption, the Local Government may from time to time make rules for ascertaining and determining what spirit imported into British India shall be deemed to have been effectually and permanently so rendered unfit, and for causing such spirit to be so rendered, if necessary, by their own officers, and at the expense of the person importing the same, before the Customs-duties leviable thereon are levied.

Decision where no rules, or their applicability disputed.

In the absence of any such rules, or if any dispute arises as to their applicability, the Chief Customs-officer shall decide what spirit is subject only to the said special duty, and such decision shall be final. (P. 61.)

Note.—For Rules, see Appendix A (X).

CHAPTER XV.

COASTING-TRADE.

By coasting-trade is meant the trade carried on by sea between any one port of British India and another, or, in other words, between any one Customs-port and another, whether or not the vessel employed therein touches at any intermediate foreign port in the course of her voyage [s. 3 (*g*)].

The provisions of this chapter have been framed with the object of granting to the trade every possible freedom compatible with the prevention of smuggling, and with the statistical requirements of the Government. A vessel which carries no dutiable goods and which has not touched at a foreign port is released from many of the restrictions as regards entry inwards and outwards and the shipping and discharge of cargo, which apply to other vessels If the vessel is provided with a general pass (s. 164) and the Master keeps up a cargo book (s. 165), she is practically free to come and go as she pleases, subject only to such limited restrictions as may be contained in the conditions of the pass. Ordinarily, however, port-clearance is granted on production of the export manifest with a copy of the

Sec. 155.

shipping-bills (s. 158). The Master takes with him a duplicate of these documents, and on arrival at a port of discharge, he should present the manifest to the Collector together with an extract from it showing the goods to be discharged at that port, if it be an intermediate port, and the shipping-bills relating thereto, and on the Collector's returning the manifest to him, should begin unloading (s. 159). After discharge is complete, the Master should note on the manifest the cargo discharged, as well as the goods shipped: and on the documents so amended he obtains port-clearance (s. 160). The same process is repeated at all intermediate ports. On arrival at the final port of destination, the vessel discharges her cargo in the manner laid down in section 162. Where there are no dutiable goods on board, and the vessel has not touched at an intermediate port, the cargo, after delivery of manifest, and on receipt of permission to break bulk (s. 159), may be landed without entry or clearance (cl. *a*); otherwise the vessel and her cargo will be subject to the rules relating to vessels and goods coming from a foreign port, but only until the dutiable goods, or the goods brought from the foreign port, have been got rid of. In other words, goods laden at a foreign port must be discharged under regular import manifests and cleared by bills-of-entry (ss. 86, 89). When the foreign goods have been discharged the vessel may proceed to land her free goods

It is obligatory upon the Master to note on the manifest any differences which, owing to short shipment, relanding, or other cause, may exist between that document and the cargo actually on board.

Lastly, section 157 gives very wide power to Government to apply to the coasting-trade, or exempt that trade specifically, from all or any of the provisions of the Act, and generally to make such rules for regulating the coasting traffic as circumstances may require.

Chapters VII IX, X, and part of XIII inapplicable to coasting-trade.

156. (New.) Except as hereinafter provided, nothing in chapters VII, IX, X, and sections 136, 139, and 141 to 143 inclusive, of this Act, shall apply to coasting-vessels or to goods imported or exported in such vessels.

No duty is leviable on goods lawfully carried in any coasting-vessel, except in the cases mentioned in section 20, clauses *b*, *c*, and *d*, and in section 151.

Power to regulate coasting-trade.

157. (New.) The Local Government may, from time to time, make rules consistent with the provisions of this chapter,

(*a*) extending any provision of the chapters and sections mentioned in section 176, with or without modification, to any coasting-vessels or to any goods imported or exported in such vessels;

(*b*) exempting any such vessels or goods from any of the other provisions of this Act except those contained in this chapter;

(*c*) prescribing the conditions on which goods, or any specified class of goods, may be (1) carried in a coasting-vessel, whether shipped at a Foreign Port, or at a Customs-port, or at a place declared under section 12 to be a Port; (2) shipped

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in a coasting-vessel before all dutiable goods and goods brought in such vessel from a Foreign Port have been unladen;

(*d*) prohibiting the conveyance of any specified class of goods generally, or to or between specified Ports in a coasting-vessel. (P. 62.)

(*b*.) See definition of coasting-vessel, section 3 (*g*) and note.
(*d*.) The conditions on which it is advisable to allow different classes of goods to be carried in coasting-vessel will vary; for example, the carriage of salt, opium, spirit, &c., must be regulated by more stringent provisions than will be necessary in the case of free goods. These clauses are likely to be useful in particular localities, especially British Burmah, where there is need of imposing restrictions on the importation of arms, ammunitions, opium, ganja, &c.

Coasting-vessels to deliver manifest and obtain port-clearance before leaving Port of lading.

158. (154.) Before any coasting-vessel departs from the Port of lading, or, when there are more Ports of lading than one, the first Port of lading, the Master shall fill in, sign, and deliver to the Customs-collector a manifest in duplicate containing a true specification of all goods to be carried in such vessel, in such form, and accompanied by such shipping-bills or other documents, as may from time to time be prescribed by the Chief Customs-Authority.

If the Customs-collector sees no objection to the departure of the vessel, he shall retain the duplicate and return the original manifest, dated and signed by him, together with its accompaniments; and such manifest shall be the port-clearance of the vessel unless, under the general orders of the Chief Customs-Authority, a separate port-clearance be prescribed.

Delivery of manifest, &c., on arrival.

159. (157.) Within twenty-four hours after the arrival of any coasting-vessel at any Customs-port, whether intermediate or final, and before any goods are there discharged, the manifest, together with the other documents referred to in section 158, shall be delivered to the Customs-collector, who shall note on the manifest the date of delivery.

(New.) If the vessel has touched at any Foreign Port between such Port of arrival and her last preceding Customs-port of departure, the Master shall append to the manifest a declaration to that effect, and shall also indicate on the manifest the portions (if any) of the cargo therein described which have been discharged, and subjoin thereto a true specification of all goods shipped at such Port.

If the Customs-port of arrival be an intermediate Port, and

a portion only of the cargo is to be discharged thereat, the Master shall likewise so deliver an extract from the manifest signed by him, relating to such portion, and the Customs-collector shall, after verifying such extract, return to him the original manifest and all documents accompanying it except those relating to such portion.

Sec. 159.

If in any case the cargo actually on board any coasting-vessel on her arrival at any Customs-port does not, owing to short-shipment, re-landing or other cause, correspond with the specification thereof in the manifest returned to the Master under the second clause of section 158, such Master shall, before delivery of such manifest under this section, note thereon the particulars of the difference.

The Customs-collector, when satisfied with the manifest and other documents, shall grant an order to break bulk. (P. 63, 64.)

160. (New.) Before any coasting-vessel departs from any Customs-port at which she has touched during her voyage, the Master shall re-deliver the original manifest to the Customs-collector, after indicating thereon the portions (if any) of the cargo therein described which have been discharged, and subjoining thereto a true specification of all goods shipped at such Port. He shall also deliver a duplicate, signed by him, of the specification so subjoined.

Departure from intermediate Port.

If the Customs-collector sees no objection to the departure of the vessel, he shall proceed as prescribed in the second clause of section 158. (P. 64.)

161. (155.) The Customs-collector may, for sufficient reason, refuse port-clearance to any coasting-vessel declared to be bound to, or about to touch at, any Customs-port, unless the owner or Master gives a bond,* with such security as the Customs-collector deems sufficient, for the production to the Customs-collector of a certificate from the proper officer of the Port to which such vessel is said to be bound, of her arrival at such Port within a reasonable time to be prescribed in each case by the Customs-collector. (P. 65.)

Power to require bond before port-clearance is granted.

The words "bond with such security as the Customs-collector deems sufficient" have been substituted for bond with sufficient security, "as

* Form 27, Appendix C.

Sec. 161.

the latter wording had been held to mean a bond with sureties" The Collector may now take cash deposit, or a mortgage or pledge of deeds.

Refund of duty in case of a vessel which had loaded for a foreign port discharging at a Customs-port. See section 142

Doubt as to the real destination of the vessel would be a "sufficient reason" for applying the provisions of this section. (B. 203B, 17-6-74; 445B., 16-12-75)

The only way to enforce a bond is by a civil suit. (B. 134B., 4-2-74.)

Discharge of cargo.

162. (New.) When permission has been granted by the Customs-collector for the discharge of cargo from any coasting-vessel—

(*a*) if the vessel has not touched at any intermediate Foreign Port in the course of her voyage, and has not on board any dutiable goods, the cargo may be forthwith landed and removed by the owner, without entry thereof at the Custom-house and clearance for home-consumption, but subject to such general check and control as the Chief Customs-Authority may from time to time by rules prescribe:

Order to break bulk is granted under section 159, after delivery of the manifest within twenty-four hours of arrival. The formalities of entry and clearance being dispensed with, there is no necessity for importers of free goods to attend at the Custom-house; such goods in fact may be landed, subject only to such checks and supervision as the circumstances of the port may require.

(*b*) (New) if the vessel has so touched at any such Port, or has on board any such goods, such vessel shall be subject to all the provisions of chapter VII of this Act relating to vessels arriving and such goods, and until such goods have been duly discharged, all other goods on board shall be subject to the provisions of chapter IX of this Act relating to goods imported.

Goods on coasting-vessel, if excisable, not to be unladen without permission.

163. (158.) If any of the goods on board of any coasting-vessel be subject to any excise-duty, they shall not be unladen without the permission of the proper officer of Excise.

Grant and revocation of general pass.

164. (156.) Notwithstanding anything hereinbefore contained, the Chief Customs-Authority may authorize the Customs-collector to grant a general pass,* on any conditions which such Authority thinks expedient, for the lading and clearance, and for the entry and unlading, of any coasting steam-vessel at any Ports of despatch or destination, or at any intermediate Ports

* Form 28, Appendix C.

at which she touches for the purpose of receiving goods or passengers. Sec. 164.

Such pass shall be valid throughout British India, or for such Ports only as may be specified therein.

Any such general pass may be revoked by order of the Chief Customs-Authority by whom the grant thereof was authorized, by notice in writing under the hand of such Authority, delivered to the Master or to the owner of such steam-vessel, or to any of the crew on board. (P. 66)

Rules respecting cargo-books to be kept by Masters of coasting-vessels.

165. (153.) The Chief Customs-Authority may direct that the Master of any coasting-vessel which is square-rigged or propelled by steam shall keep, or cause to be kept, a cargo-book,* stating the name of the Master, the vessel, the Port to which she belongs, and the Port to which on each voyage she is bound.

At every Port of lading such Master shall enter, or cause to be entered, in such book the name of such Port, and an account of all goods there taken on board of such vessel, with a description of the packages, and the quantities and descriptions of the goods, contained therein or stowed loose, and the names of the respective shippers and consignees, in so far as such particulars are known to him.

At every Port of discharge of any such goods, such Master shall enter, or cause to be entered, in such book the respective days on which such goods or any of them are delivered out of such vessel.

The respective times of departure from every Port of lading, and of arrival at every Port of discharge, shall in like manner be duly entered.

Every such Master shall, on demand, produce his cargo-book for the inspection of any officer of Customs, and such officer shall be at liberty to make any note or remark therein.

The Chief Customs-Authority may, in the case of any vessel the Master whereof has been directed to keep a cargo-book under this section, dispense with the manifest required under sections 158, 159, and 160. (P. 67—69.)

Power to board and examine coasting-vessels.

166. (New.) Any duly empowered officer of Customs may go on board of any coasting-vessel in any Port or place in British India, and may at any period of a voyage search any

* Form 29, Appendix C.

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such vessel and examine all goods on board, and all goods then lading or unlading, and may demand the production of any document which ought to be on board of any such vessel.

The Customs-collector may further require that any such document belonging to any coasting-vessel then in Port shall be brought to him for inspection. (P. 71.)

CHAPTER XVI.

Offences and Penalties.

In the former Act the offences and penalties were placed in the same sections as the provisions to which they related. In this chapter they are all brought together in a tabular form, showing in three columns the offence, the section to which it has reference, and the penalty. The shipment of ballast without permission, when urgently required for the ship's safety, has been permitted (Nos 27 and 28 and section 70). The penalties of No. 37 have been made contingent on failure to furnish satisfactory explanation. The offences by Customs-officers and Police officers, referred to in Nos 74 and 77, have been made punishable by a Magistrate, and the fine in the case of the former has been raised from one hundred to five hundred rupees.

Besides confiscation of the goods, the owner or person in charge of an unlicensed boat carrying goods is made liable to a penalty (No. 32).

Punishment for offences.

167. The offences mentioned in the first column of the following schedule shall be punishable to the extent mentioned in the third column of the same with reference to such offences respectively :—

Offences.	Section of this Act to which offence has reference.	Penalties.
1.—Contravening any rule made under this Act.	General	Penalty not exceeding five hundred rupees.
2.—If any goods be landed or shipped, or if an attempt be made to land or ship any goods, or if any goods be brought into any bay, river, creek or arm of the sea, for the purpose of being landed or shipped, at any Port or place which at the date of such landing, shipment, attempt or bringing, is not a Port for the landing and shipment of goods,	11	such goods shall be liable to confiscation.

Offences.	Section of this Act to which offence has reference.	Penalties.
3.—If any person ship or land goods, or aid in the shipment or landing of goods, or knowingly keep or conceal, or knowingly permit or procure to be kept or concealed, any goods shipped or landed, or intended to be shipped or landed, contrary to the provisions of this Act; or	General	such person shall be liable to a penalty not exceeding one thousand rupees.
if any person be found to have been on board of any vessel liable to confiscation on account of the commission of an offence under No. 2 of this section, while such vessel is within any bay, river, creek or arm of the sea which is not a Port for the landing or shipment of goods,	11	
4.—If any vessel which has been within the limits of any Port in British India with cargo on board, be afterwards found in any port, bay, river, creek or arm of the sea in British India, light or in ballast, and if the Master be unable to give a due account of the Customs-port where such vessel lawfully discharged her cargo,	11	such vessel shall be liable to confiscation.
5.—If any goods are put, without the authority of the proper officer of Customs, on board of any tug-steamer or pilot-vessel from any sea-going vessel inward-bound; or	11	such goods shall be liable to confiscation, and the Master of every such tug-steamer or pilot-vessel shall be liable to a penalty not exceeding one thousand rupees.
if any goods are put, without such authority, out of any tug-steamer or pilot-vessel for the purpose of being put on board of any such vessel outward-bound; or		
if any goods on which drawback has been granted are put, without such authority, on board of any tug-steamer or pilot-vessel for the purpose of being re-landed,		

Offences.	Section of this Act to which offence has reference.	Penalties.
6.—If any vessel arriving at, or departing from, any Customs-port fails, when so required under section 17, to bring-to at any such station as has been appointed by the Chief Customs-Authority for the boarding or landing of an officer of Customs,	17	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
7.—If any vessel arriving at any Customs-port, after having come to its proper place of mooring or unlading, removes from such place, except with the authority of the Conservator, obtained in accordance with the provisions of the Indian Ports Act, 1875, or other lawful authority, to some other place of mooring or unlading, or	...	the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees, and the vessel, if not entered, shall not be allowed to enter until the penalty is paid.
if any vessel not brought into Port by a Pilot be not anchored or moored in accordance with any direction of the Chief Customs-Authority under section 17,	17	
8.—If any goods, the importation or exportation of which is for the time being prohibited or restricted by or under chapter IV of this Act, be imported into or exported from British India contrary to such prohibition or restriction; or if any attempt be made so to import or export any such goods; or if any such goods be found in any package produced to any officer of Customs as containing no such goods; or if any such goods, or any dutiable goods, be found either before or after landing or shipment to have been con-	18 & 19	such goods shall be liable to confiscation; and any person concerned in any such offence shall be liable to a penalty not exceeding three times the value of the goods, or not exceeding one thousand rupees.

Offences.	Section of this Act to which offence has reference.	Penalties.
cealed in any manner on board of any vessel within the limits of any Port in British India; or if any goods, the exportation of which is prohibited or restricted as aforesaid, be brought to any wharf in order to be put on board of any vessel for exportation contrary to such prohibition or restriction,		
9.—If upon an application to pass any goods through the Custom-house, any person not being the owner of such goods, and not having proper and sufficient authority from the owner, subscribes or attests any document relating to any goods on behalf of such owner,	General	such person shall be liable to a penalty not exceeding one thousand rupees.
10.—If any goods, on the entry of which for re-export drawback has been paid, are not duly exported, or are unshipped or re-landed at any Customs-port (not having been duly re-landed or discharged under the provisions of this Act),	42 & 43	such goods, together with any vessel used in so unshipping or re-landing them, shall be liable to confiscation; and the Master of the vessel from which such goods are so unshipped or re-landed, and any person by whom or by whose orders or means such goods are so unshipped or re-landed, or who aids or is concerned in such unshipping or reland-ing, shall be liable to a penalty not exceeding three times the value of such goods, or not exceeding one thousand rupees.

Offences.	Section of this Act to which offence has reference.	Penalties.
11.—If any wine, spirit, provisions or stores be not laden on board of the vessel on board of which they should, under the provisions of section 45, 46, 47 or 48, be laden or be unladen from such vessel without the permission of the proper officer of Customs,	44 to 48	such wine, spirit, provisions or stores shall be liable to confiscation.
12.—If any goods be entered for drawback, which are of less value than the amount of the drawback claimed,	50	such goods shall be liable to confiscation.
13.—If, in any river or Port wherein a place has been fixed under section 53 by the Local Government, any vessel arriving passes beyond such place, before delivery of a manifest to the pilot, officer of Customs, or other person duly authorized to receive the same,	53	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
14.—If the Master of any vessel arriving, which remains outside or below any place so fixed, wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act,	"	such Master shall be liable to a penalty not exceeding one thousand rupees.*
15.—If, after any vessel arriving has entered any Customs-port in which a place has not been fixed under section 53, the Master of such vessel wilfully omits, for the space of twenty-four hours after anchoring, to deliver a manifest as required by this Act,	54	Ditto ditto.
16.—If any manifest delivered under section 53, 54, 60, 63 or 66 is not signed by the person delivering the same, and is not in the form or does not con-	55 & 63	the person delivering such manifest shall be liable to a penalty not exceeding one thousand rupees.†

* *Prec*, B. 678, 17-2-69. † *Prec*, B. 740, 23-9-69.

Offences.	Section of this Act to which offence has reference.	Penalties.
tain the particulars required by section 55 or 63, as the case may be, in so far as such particulars are applicable to the ship, cargo, and voyage; or		
if any manifest so delivered does not contain a specification true to the best of such person's knowledge of all goods imported or to be exported in such vessel,	55 & 63	
17.—If any goods entered in the import-manifest of a vessel are not found on board of the vessel; or	55 & 64	* the Master of such vessel shall be liable to a penalty not exceeding twice the amount of duty chargeable on the missing or deficient goods, if they be dutiable and the duty leviable thereon can be ascertained, or otherwise to a penalty not exceeding five hundred rupees for every missing or deficient package or separate article.
if the quantity so found is short, and if such deficiency is not accounted for to the satisfaction of the officer in charge of the Custom-house,		
18.—If any person required by this Act to receive a manifest from any Master of a vessel, refuses so to do, or fails to countersign the same or to enter thereon the particulars, referred to in section 56,	53, 54 & 56	such person shall be liable to a penalty not exceeding five hundred rupees.

* It is only in extreme cases that the maximum penalty should be imposed. (B. 689B, 20-8-78. See also B 38B., 29-1-76)

It is, however, to be strictly enforced in case of incorrect specification or other disregard of the provisions of the law on the importation of explosive and inflammable goods. (I. 3335, 31-12-67.)

A vessel bound for Calcutta encountered severe weather in the Bay of Biscay, whereby the cargo was damaged. At Malta the Master declared a protest before a Notary Public, casting on the dangers of the sea the onus of all damages. On the discharge of the cargo in Calcutta, seven casks of beer were landed broken and empty, and on these the Collector ordered double duty to be charged. On appeal the Board of Revenue ruled that the protest could be accepted as sufficient explanation of the deficiency, if the Master certified that in his opinion the casks were broken by the storm. (B. 263, 30-5-73. *Proc.* B. 226, 19-4-70)

Offences.	Section of this Act to which offence has reference.	Penalties.
19.—If bulk be broken in any vessel previous to the grant by the Customs-collector of an order for entry inwards or a special pass permitting bulk to be broken,	57 & 59	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
20.—If any bill-of-lading or copy required under section 58 is false and the Master is unable to satisfy the Customs-collector that he was not aware of the fact; or if any such bill or copy has been altered with fraudulent intent; or if the goods mentioned in any such bill or copy have not been *bonâ fide* shipped as shown therein; or if any such bill-of-lading, or any bill-of-lading of which a copy is delivered, has not been made previously to the departure of the vessel from the place where the goods referred to in such bill-of-lading were shipped; or if any part of the cargo has been staved, destroyed or thrown over-board; or if any package has been opened and such part of the cargo or such package be not accounted for to the satisfaction of the Customs-collector,	58	the Master of the vessel shall be liable to a penalty not exceeding one thousand rupees.
21.—If any Master of a vessel attempts to depart without a port-clearance,	62	such Master shall be liable to a penalty not exceeding five hundred rupees.
22.—If any vessel actually departs without a port-clearance,	62	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
23.—If any pilot takes charge of any vessel proceeding to sea, notwithstanding that the Master of such vessel does not produce a port-clearance,	62	such pilot, on conviction before a Magistrate, shall be liable to fine not exceeding one thousand rupees.

Offences.	Section of this Act to which offence has reference.	Penalties.
24.—If any Master of a vessel refuses to receive on board an officer of Customs deputed under section 67,	68	such Master shall be liable to a penalty not exceeding five hundred rupees for each day during which such officer is not received on board; and the vessel if not entered shall not be allowed to enter until such penalty is paid.
25.—If any Master of a vessel refuses to receive on board one servant of such officer, or to provide such officer and servant with suitable shelter and accommodation, and with a due allowance of fresh water, and with the means of cooking on board,	68	such Master shall, in each such case, be liable to a penalty not exceeding five hundred rupees.
26.—If any Master of a vessel refuses to allow such vessel, or any box, place or closed receptacle in such vessel, to be searched when so required by an officer of Customs bearing a written order to search; or if an officer of Customs places any lock, mark or seal upon any goods in a vessel, and such lock, mark or seal is wilfully opened, altered or broken, before due delivery of such goods; or if any such goods are secretly conveyed away; or if any hatchway or entrance to the hold of a vessel, after having been fastened down by an officer of Customs, is opened without his permission,	69	the Master of such vessel shall be liable, upon conviction before a Magistrate, to a fine not exceeding one thousand rupees.
27.—If the Master of any vessel laid up by the withdrawal of the officer of Customs shall, before application is made by	70	such Master shall be liable to a penalty not exceeding one thousand rupees, and the

Offences.	Section of this Act to which offence has reference.	Penalties.
him for an officer of Customs to superintend the receipt of cargo, cause or suffer to be put on board of such vessel any goods whatever, in contravention of section 70,		goods, if protected by a pass, shall be liable to be re-landed for examination at the expense of the vessel, and, if not protected by a pass, shall be liable to confiscation.
28.—If any Master of a vessel, in any case other than that provided for by No. 27, causes or suffers any goods to be discharged, shipped or water-borne contrary to any of the provisions of section 70, 72 or 75,	70, 72 & 75	* such Master shall be liable to a penalty not exceeding one thousand rupees; and all goods so discharged, shipped or water-borne shall be liable to confiscation.
29.—If, when a boat-note is required by section 76, any goods water-borne for the purpose of being landed from any vessel, and warehoused or passed for importation, or of being shipped for exportation, be found without such note; or if any goods are found on board any boat in excess of such boat-note, whether such goods are intended to be landed from, or to be shipped on board of, any vessel,	76	†such goods shall be liable to confiscation; and the person by whose authority the goods are being landed or shipped, and the person in charge of the boat, shall each be liable to a penalty not exceeding twice the amount of duty (if any) leviable on the said goods.
30.—If any person refuses to receive, or fails to sign, or to note the prescribed particulars upon, any boat-note, as required by section 76, or if any Master or officer of a vessel receiving the same fails to deliver it when required so to do by any officer of Customs authorized to make such requisition,	76	such person, Master or officer shall be liable to a penalty not exceeding five hundred rupees.

* *Prec.* B. 1370, 17-11-76.

Prec. B. 535, 10-11-73; B. 64, 18-1-70.

Offences.	Section of this Act to which offence has reference.	Penalties.
31.—If any goods are, without permission, shipped or water-borne to be shipped, or are landed, except from or at a wharf or other place duly appointed for the purpose;* or	73	such goods shall be liable to confiscation; and the person by whose authority the goods are shipped, landed, water-borne or transhipped, and the person in charge of the vessel employed in conveying them, shall each be liable to a penalty not exceeding twice the amount of the duty (if any) leviable on such goods.‡
if any goods water-borne for the purpose of being landed or shipped are not landed or shipped without unnecessary delay;† or	77	
if the boat containing such goods be found out of the proper track between the vessel and the wharf or other proper place of landing or shipping, and such deviation be not accounted for to the satisfaction of the Customs-collector; or		
if any goods are transhipped contrary to the provisions of section 78,	78	
32.—If, after the issue of a notification under section 79 with regard to any Port, any goods are found within the limits of such Port, on board of any boat not duly licensed and registered,	79	such goods, unless they are covered by a special permit from the Customs-collector, shall be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.
33.—If any Master of a vessel discharges, or suffers to be discharged, any goods not duly entered in the manifest of such vessel,	55 & 82	such Master shall be liable to a penalty not exceeding one thousand rupees.
34.—If any goods are found concealed in any place, box or closed receptacle in any vessel, and are not duly accounted for to the satisfaction of the officer in charge of the Custom-house,	General	such goods shall be liable to confiscation.

* *Proc.* B. 352, 12-3-65. † *Proc.* B. 900, 3-8-70. ‡ *Proc.* B. 764, 22-2-78.

Offences.	Section of this Act to which offence has reference.	Penalties.
35.—If any goods are found on board in excess of those entered in the manifest, or not corresponding with the specification therein contained,	55 & 82	such goods shall be liable to confiscation, or to be charged with such increased rates of duty as the Chief Officer of Customs directs.*
36.—If, after any goods have been landed and before they have been passed through the Custom-house, the owner removes or attempts to remove them, with the intention of defrauding the revenue,	86 & 87	such goods shall be liable to confiscation; or if the goods cannot be recovered, the owner shall be liable, in addition to full duty, to a penalty not exceeding twice the amount of such duty, if the goods be dutiable and the duty leviable thereon can be ascertained; or otherwise to a penalty not exceeding one thousand rupees for every missing or deficient package or separate article.
37.—If it be found, when any goods are entered at, or brought to be passed through a Custom-house, either for importation or exportation, that (*a*) the packages in which they are contained differ widely from the description given in the bill-of-entry or application for passing them; or (*b*) the contents thereof have been wrongly described in such bill or application as regards the denominations, characters or conditions according to which such goods are chargeable with duty, or are being imported or exported;† or	86 & 137	such packages, together with the whole of the goods contained therein, shall be liable to confiscation, and every person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.

* *Prec.* B. 45, 6-2-75; B. 377, 12-8-73.
Prec. C. 86, 12-2-79.
† *Prec.* B. 568, 4-12-73.

Offences.	Section of this Act to which offence has reference.	Penalties.
(c) the contents of such packages have been misstated in regard to sort, quality, quantity or value ;* or (d) goods not stated in the bill-of-entry or application have been concealed in, or mixed with, the articles specified therein, or have apparently been packed so as to deceive the officers of Customs,† and such circumstance is not accounted for to the satisfaction of the Customs-collector,		
38.—If when goods are passed by tale or by package, any omission or misdescription thereof tending to injure the revenue be discovered,	86 & 94	the person guilty of such omission or misdescription shall be liable to a penalty not exceeding ten times the amount of duty which might have been lost to Government by such omission or misdescription, unless it be proved to the satisfaction of the officer in charge of the Custom-house that the variance was accidental.

* *Proc.* B. 318, 24-9-74.
B. 242, 21-6-75.

Confiscation commuted to payment of treble duty. (B. 497, 14-10-73.)

† Cinchonidine valued at Rs. 2 an oz., entered as quinine, the market value of the latter being Rs. 4-12. The duty on cinchonidine and quinine at that time being the same, it was held that there had not been any wrongful description as regards the denomination, character, or conditions, &c. The misdescription having in no way affected the amount of duty payable. (G. 1155, 20-5-74 ; B. 168B., 22-5-74.)

Under Act XVI of 1875, quinine is free, and a similar case to the above occurred where the Collector confiscated the goods. Held, that the confiscation was justifiable, though the goods were released on payment of full duty. (B. 486B., 9-12-75.)

Grey Shirtings.—An importer declared the weight to be 8lbs. 3 oz. per piece, while the invoiced weight was 8¼lbs. The difference between invoiced and declared weight caused the Head Appraiser to examine and weigh the goods (s. 29), the result giving an average weight of 8lbs. 9½ oz. per piece. The goods were confiscated by Collector, but were released by the Board of Revenue on payment of penalty of Rs. 80. (B. 383B., 10-10-76.)

Offences.	Section of this Act to which offence has reference.	Penalties.
39.—If, without entry duly made, any goods are taken or passed out of any Custom-house or wharf,	86	the person so taking or passing such goods shall, in every such case, be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
40.—If any prohibited or dutiable goods are found, either before or after landing, concealed in any passenger's baggage,	General	such passenger shall be liable to a penalty not exceeding five hundred rupees, and such goods shall be liable to confiscation.
41.—If any goods entered to be warehoused are carried into the warehouse, unless with the authority, or under the care, of the proper officers of Customs, and in such manner, by such persons, within such time, and by such roads or ways, as such officers direct,	93	such goods shall be liable to confiscation, and any person so carrying them shall be liable to a penalty not exceeding one thousand rupees.
42.—If any goods entered to be warehoused are not duly warehoused in pursuance of such entry, or are withheld, or removed from any proper place of examination before they have been examined and certified by the proper officer,	94	such goods shall be deemed not to have been duly warehoused, and shall be liable to confiscation.
43.—If any warehoused goods be not warehoused in accordance with sections 94 and 95,	94 & 95	such goods shall be liable to confiscation.
44.—If the licensee of any private warehouse licensed under this Act does not open the same when required so to do by any officer entitled to have access thereto, or, upon demand made by any such officer, refuses access to any such officer,	97	such licensee shall be liable to a penalty not exceeding one thousand rupees, and shall further be liable to have his license forthwith cancelled.

Offences.	Section of this Act to which offence has reference.	Penalties.
45.—If the keeper of any public warehouse, or the licensee of any private warehouse, neglects to stow the goods warehoused therein, so that easy access may be had to every package and parcel thereof,	Chap. XI.	such keeper or licensee shall, for every such neglect, be liable to a penalty not exceeding fifty rupees.
46.—If the owner of any warehoused goods, or any person in the employ of such owner, clandestinely opens any warehouse, or, except in presence of the proper officer of Customs, gains access to his goods,	99	such owner or person shall, in every such case, be liable to a penalty not exceeding one thousand rupees.
47.—If any warehoused goods are opened in contravention of the provisions of section 98; or if any alteration be made in such goods or in the packing thereof, except as provided in section 100,	98 & 100	such goods shall be liable to confiscation.
48.—If any goods lodged in a private warehouse are found at the time of delivery therefrom to be deficient, and such deficiency is not due solely to ullage or wastage, as allowed under sections 116 and 117,	123	the licensee of such warehouse shall, unless the deficiency be accounted for to the satisfaction of the Customs-collector, be liable to a penalty equal to five times the duty chargeable on the goods so deficient.
49.—If the keeper of any public warehouse, or the licensee of any private warehouse, fails, on the requisition of any officer of Customs, to produce any goods which have been deposited in such warehouse, and which have not been duly cleared and delivered therefrom, and is unable to account for such failure to the satisfaction of the Customs-collector,	123	such keeper or licensee shall for every such failure be liable to pay the duties due on such goods, and also a penalty not exceeding fifty rupees in respect of every package or parcel so missing or deficient.

Offences.	Section of this Act to which offence has reference.	Penalties
50.—If any goods, after being duly warehoused, are fraudulently concealed in, or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment,	Chap. XI.	such goods shall be liable to confiscation, and any person concerned in any such offence shall be liable to a penalty not exceeding one thousand rupees.
51.—If any goods lodged in a private warehouse are found to exceed the registered quantity,	Ditto	such excess, unless accounted for to the satisfaction of the officer in charge of the Custom-house, shall be charged with five times the ordinary duty thereon.
52.—If any goods be removed from the warehouse in which they were originally deposited, except in the presence, or with the sanction, of the proper officer, or under the proper authority for their delivery,	Ditto	such goods shall be liable to confiscation, and any person so removing them shall be liable to a penalty not exceeding one thousand rupees.
53.—If any person illegally takes any goods out of any warehouse without payment of duty, or aids, assists or is concerned therein,	Ditto	such person shall be liable to a penalty not exceeding one thousand rupees.
54.—If any person contravenes any rule regarding the process of transhipment made by the Local Government, or	130	such person shall be liable to a penalty not exceeding one thousand rupees; and any goods in respect of which such offence has been committed shall be liable to confiscation.
any prohibition or order relating to transhipment notified by the Governor-General in Council, or tranships goods not allowed to be transhipped,	134	

Offences.	Section of this Act to which offence has reference.	Penalties.
55.—If any goods be taken on board of any vessel at any Customs-port in contravention of section 136,	136	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
56.—If any goods not specified in a duly passed shipping-bill are taken on board of any vessel, contrary to the provisions of section 137,	137	the Master of such vessel shall be liable to a penalty not exceeding fifty rupees for every package of such goods.*
57.—If any goods specified in the manifest of any vessel, or in any shipping-bill, are not duly shipped before the departure of such vessel, or are relanded; and notice of such short-shipment or relanding be not given as required by section 140,	140	the owner of such goods shall be liable to a penalty not exceeding one hundred rupees; and such goods shall be liable to confiscation.
58.—If any goods duly shipped on board of any vessel be landed, except under section 141, 142 or 143, at any place other than that for which they have been cleared,	141	the Master of such vessel shall, unless the landing be accounted for to the satisfaction of the Customs-collector, be liable to a penalty not exceeding three times the value of such goods so landed.
59.—If any goods on account of which drawback has been paid be not found on board of any vessel referred to in section 142,	141	the Master of such vessel shall be liable to a penalty not exceeding the entire value of such goods unless the fact be accounted for to the satisfaction of the Customs-collector.
60.—If any person, without a special pass from an officer of excise at the place of exportation, relands or attempts to reland any spirit shipped for exportation,	154	such person shall be liable to a penalty not exceeding five hundred rupees.

* *Proc.* O. 216, 6-5-75; B. 1370, 17-11-76.

Offences.	Section of this Act to which offence has reference.	Penalties.
61.—If any person wilfully contravenes any rule relating to spirits made under section 155,	155	such person shall be liable to a penalty not exceeding five hundred rupees; and all such spirit shall be liable to confiscation.
62.—If, in contravention of any rules made under section 157, any goods are taken into, or put out of, or carried in, any coasting-vessel; or if any such rules be otherwise infringed,	157	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees.
63.—If, contrary to any such rules, any coasting-vessel touches at any Foreign Port, or deviates from her voyage, unless forced by unavoidable circumstances; or if the Master of any such vessel which has touched at a Foreign Port fails to declare the same in writing to the Customs-collector at the Customs-port at which such vessel afterwards first arrives,	159	the Master of such vessel shall be liable to a penalty not exceeding one thousand rupees; and if any goods liable to export-duty have been landed from, or any goods liable to import-duty have been shipped in, such vessel at such Foreign Port, such Master shall further be liable to a penalty not exceeding three times the duty which would have been leviable on such goods if they had been exported from, or imported at, a Customs port to or from a Foreign Port, as the case may be.
64.—If in the case of any coasting-vessel any of the provisions of section 158, 159 or 160 are not complied with,	158, 159 & 160	the Master of such vessel shall in each such case be liable to a penalty not exceeding five hundred rupees.*
65.—If the person executing any bond given under section 161 fail to produce the certificate	161	such person shall be bound to pay a penalty equal to double the

* *Prec.* B. 352, 13-3-65.

Offences.	Section of this Act to which offence has reference.	Penalties.
mentioned in the same section, or to show sufficient reason for its non-production,		amount of Customs-duties which would have been chargeable on the export-cargo of the vessel had she been declared to be bound to a Foreign Port.*
66.—If the Master of any coasting-vessel violates any of the conditions under which a general pass for such vessel has been granted,	164	such Master shall be liable to a penalty not exceeding one thousand rupees.
67.—If any Master of a coasting-vessel contravenes any of the provisions of section 165,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.
68.—If, upon examination, any package entered in the cargo-book required by section 165, as containing dutiable goods, is found not to contain such goods; or if any package is found to contain dutiable goods not entered, or not entered as such, in such book,	165	such package, with its contents, shall be liable to confiscation.
69.—If the Master of any coasting-vessel required under section 165 to keep a cargo-book fails correctly to keep, or to cause to be kept, such book, or to produce the same on demand; or if at any time there be found on board of any such vessel any goods not entered in such book as laden, or any goods noted as delivered; or if any goods entered as laden and not noted as delivered, be not on board,	165	such Master shall be liable to a penalty not exceeding five hundred rupees.

* *Prec.*—Penalty commuted to a fine of Rs. 20. (B. 990B., 4-12-70. See also B. 123, 12-3-73.)

Offences.	Section of this Act to which offence has reference.	Penalties.
70.—If, contrary to the provisions of this or any other law for the time being in force relating to the Customs, any goods are laden on board of any vessel in any Customs-port and carried coastwise; or if any goods which have been brought coastwise are so unladen in any such Port; or if any goods are found on board of any coasting-vessel without being entered in the manifest or cargo-book or both (as the case may be) of such vessel,	Chap. XV.	such goods shall be liable to confiscation, and the Master of such vessel shall be liable to a penalty not exceeding five hundred rupees.
71.—If the Master of any coasting-vessel refuses to bring any document to the Customs-collector when so required under section 166,	166	such Master shall be liable to a penalty not exceeding two hundred rupees.
72.—If any person makes or signs, or uses, any declaration or document used in the transaction of any business relating to the Customs, knowing such declaration or document to be false in any particular; or counterfeits, falsifies or fraudulently alters or destroys any such document, or any seal, signature, initials or other mark, made or impressed by any officer of Customs in the transaction of any business relating to the Customs; or being required under this Act to produce any document, refuses or neglects to produce such document; or being required under this Act to answer any question put to him by an officer of Customs, does not truly answer such question,	General	such person shall, on conviction of any such offence before a Magistrate, be liable to a fine not exceeding one thousand rupees.

Offences.	Section of this Act to which offence has reference.	Penalties.
73.—If any person on board of any vessel or boat in any Customs-port, or who has landed from any such vessel or boat, upon being asked by any such officer whether he has dutiable or prohibited goods about his person or in his possession, declares that he has not, and if any such goods are, after such denial, found about his person, or in his possession,	General	such goods shall be liable to confiscation, and such person shall be liable to a penalty not exceeding three times the value of such goods.
74.—If any officer of Customs requires any person to be searched for dutiable or prohibited goods, or to be detained, without having reasonable ground to believe that he has such goods about his person, or has been guilty of an offence relating to the Customs,	169	such officer shall, on conviction before a Magistrate, be liable to a fine not exceeding five hundred rupees.
75.—If any officer of Customs, or other person duly employed for the prevention of smuggling, is guilty of a wilful breach of the provisions of this Act,	General	such officer or person shall, on conviction before a Magistrate, be liable to simple imprisonment for any term not exceeding two years, or to fine, or to both.
76.—If any officer of Customs, or other person duly employed for the prevention of smuggling, practises, or attempts to practise, any fraud for the purpose of injuring the Customs-revenue, or abets or connives at any such fraud, or any attempt to practise any such fraud,	Ditto	Ditto ditto.
77.—If any Police-officer, whose duty it is, under section 180, to send a written notice or cause goods to be conveyed to a Custom-house, neglects so to do,	180	such officer shall, on conviction before a Magistrate, be liable to a penalty not exceeding one hundred rupees.

Offences.	Section of this Act to which offence has reference.	Penalties.
78.—If any person intentionally obstructs any officer of Customs or other person duly employed for the prevention of smuggling, in the exercise of any powers given under this Act to such officer or person,	General	such person shall, on conviction before a Magistrate, be liable to imprisonment for any term not exceeding six months, or to a fine not exceeding one thousand rupees, or to both.
79.—If any officer of Customs, except in the discharge in good faith of his duty as such officer, discloses any particulars learned by him in his official capacity in respect of any goods, or shows any samples delivered to him in such capacity, or, if any officer of Customs, except as permitted by this Act, parts with the possession of any samples delivered to him in his official capacity,	195	he shall be liable to a penalty not exceeding one thousand rupees.
80.—If any person, without the approval of the Customs-collector under section 202, acts as an agent for the transaction of business as therein mentioned,	202	such person shall be liable to a penalty not exceeding five hundred rupees.

Nothing in the second column of the above schedule shall be deemed to have the force of law.

Packages and contents included in confiscation of goods.

168. (296.) The confiscation of any goods under this Act includes any package in which they are found, and all the other contents thereof.

Also conveyances and animals used in removal.

Every vessel, cart or other means of conveyance, and every horse or other animal, used in the removal of any goods liable to confiscation under this Act, shall in like manner be liable to confiscation.

Tackle, &c., included in confiscation of vessels.

The confiscation of any vessel under this Act includes her tackle, apparel, and furniture.

CHAPTER XVII.

PROCEDURE RELATING TO OFFENCES, APPEALS, &c.

Power to search on reasonable suspicion.

169. (209.) Any officer of Customs duly employed in the prevention of smuggling may search any person on board of any vessel in any Port in British India, or any person who has landed from any vessel:

Provided that such officer has reason to believe that such person has dutiable or prohibited goods secreted about his person.

Persons may, before search, require to be taken before Magistrate or Customs-collector.

170. (210.) When any officer of Customs is about to search any person under the provisions of section 169, such person may require the said officer to take him, previous to search, before the nearest Magistrate or Customs-collector.

If such requisition be made, the officer of Customs may detain the person making it until he can bring him before the nearest Magistrate or Customs-collector.

The Magistrate or Customs-collector before whom any person is so brought shall, if he see no reasonable ground for search, forthwith discharge such person; but if otherwise, shall direct that the search be made.

A female shall not be searched by any but a female.

Power to stop vessels, carts, &c., and search for goods on reasonable suspicion.

171. (207.) Any duly empowered officer of Customs or other person duly employed for the prevention of smuggling, may stop and search for smuggled goods any vessel, cart or other means of conveyance; provided that he has reason to believe that smuggled goods are contained therein.

Power to issue search-warrants.

172. (208.) Any Magistrate may, on application by a Customs-collector, stating his belief that dutiable or prohibited goods are secreted in any place within the local limits of the jurisdiction of such Magistrate, issue a warrant to search for such goods.

Such warrant shall be executed in the same way, and shall have the same effect, as a search-warrant issued under the law relating to Criminal Procedure.

Persons reasonably suspected may be arrested.

173. (198.) Any person against whom a reasonable suspicion exists that he has been guilty of an offence under this Act may be arrested in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

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Persons arrested to be taken to nearest Magistrate or Customs-collector.

174. (201.) Every person arrested on the ground that he has been guilty of an offence under this Act, shall forthwith be taken before the nearest Magistrate or Customs-collector.

Persons taken before Magistrate may be detained or admitted to bail.

175. (202.) When any such person is taken before a Magistrate, such Magistrate may, if he thinks fit, either commit him to gaol or order him to be kept in the custody of the Police for such time as is necessary to enable such Magistrate to communicate with the proper officers of Customs:

Provided that any person so arrested, committed or kept shall be released on giving security to the satisfaction of the Magistrate to appear at such time and place as such Magistrate appoints in this behalf.

Person escaping may be afterwards arrested.

176. (203.) If any person liable to be arrested under this Act is not arrested at the time of committing the offence for which he is so liable, or after arrest makes his escape, he may at any time afterwards be arrested and taken before a Magistrate to be dealt with as if he had been arrested at the time of committing such offence.

Persons in Her Majesty's Navy when arrested, to be secured on board until warrant procured.

177. (204.) When any person employed on the crew of any of the ships of Her Majesty's Navy, Indian Marine or Marine Survey, is arrested under this Act, the arresting officer shall forthwith give notice thereof to the commanding officer of the ship, who shall thereupon place such person in security on board of such ship, until the arresting officer has obtained a warrant from a Magistrate for bringing up such person to be dealt with according to law.

The Magistrate shall grant such warrant upon complaint made to him by the arresting officer, stating the offence for which the person is detained.

Seizure of things liable to confiscation.

178. (199.) Anything liable to confiscation under this Act may be seized in any place, either upon land or water, by any officer of Customs or other person duly employed for the prevention of smuggling.

Things seized how dealt with

179. (200.) All things seized on the ground that they are liable to confiscation under this Act shall, as soon as conveniently may be, be delivered into the care of any Customs-officer authorized to receive the same.

If there be no such officer at hand, all such things shall be

carried to and deposited at the Custom-house nearest to the place of seizure.

If there be no Custom-house within a convenient distance, such things shall be deposited at the nearest place appointed by the Chief Customs-Authority for the deposit of things so seized.

Procedure in respect of thing seized on suspicion.

180. (206.) When any things liable to confiscation under this Act are seized by any Police-officer on suspicion that they have been stolen, he may carry them to any Police-station or Court at which a complaint connected with the stealing or receiving of such things has been made, or an enquiry connected with such stealing or receiving is in progress, and there detain such things until the dismissal of such complaint or the conclusion of such enquiry or of any trial thence resulting.

In every such case the Police-officer seizing the things shall send written notice of their seizure and detention to the nearest Custom-house; and immediately after the dismissal of the complaint or the conclusion of the enquiry or trial, he shall cause such things to be conveyed to, and deposited at, the nearest Custom-house, to be there proceeded against according to law. (P. 77.)

When seizure or arrest is made, reason in writing to be given.

181. (205.) When anything is seized, or any person is arrested, under this Act, the officer or other person making such seizure or arrest shall, on demand of the person in charge of the thing so seized, or of the person so arrested, give him a statement in writing of the reason for such seizure or arrest.

Adjudication of confiscations and penalties.

182. (218 and 219.) In every case, except the cases mentioned in section 167, Nos. 26, 72, and 74 to 76 both inclusive, in which, under this Act, anything is liable to confiscation or to increased rates of duty;

or any person is liable to a penalty,

such confiscation, increased rate of duty or penalty may be adjudged—

(*a*) without limit, by a Deputy Commissioner or Deputy Collector of Customs, or a Customs-collector;

(*b*) up to confiscation of goods not exceeding two hundred and fifty rupees in value, and imposition of penalty or increased duty not exceeding one hundred rupees, by an Assistant Commissioner or Assistant Collector of Customs;

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(*c*) up to confiscation of goods not exceeding fifty rupees in value, and imposition of penalty or increased duty not exceeding ten rupees, by such other subordinate officers of Customs as the Local Government may, from time to time, empower in that behalf in virtue of their office:

Provided that the Local Government may, in the case of any officer performing the duties of a Customs-collector, limit his powers to those indicated in clause (*b*) or in clause (*c*) of this section, and may confer on any officer by name, or in virtue of his office, the powers indicated in clauses (*a*), (*b*) or (*c*) of this section.

Option to pay fine in lieu of confiscation.

183. (New.) Whenever confiscation is authorized by this Act, the officer adjudging it shall give the owner of the goods an option to pay in lieu of confiscation such fine as the officer thinks fit.

This is a new and important section, as, under the former Act, the expression "liable to confiscation" was held not to give the adjudicating officer a discretionary power of imposing a lower penalty. (G. 2041, 28-5-64; B. 807, 3-6-64.)

Fine of Rs. 50 imposed in lieu of confiscation in case of a boat found plying without license. (B. 351, 2-7-77.)

On confiscation, property to vest in Her Majesty.

184. (228.) When anything is confiscated under section 182, such thing shall thereupon vest in Her Majesty.

The officer adjudging confiscation shall take and hold possession of the thing confiscated, and every officer of Police, on the requisition of such officer, shall assist him in taking and holding such possession.

In cases of confiscation, the Collector can sell, after giving due notice to the parties concerned, leaving it to them to appeal and to apply for postponement of the sale until the appeal shall have been disposed of. When, however, the Collector is aware of an appeal having been preferred, he should not hold the sale, until the result of the appeal is known. (B. 82, 16-1-64.)

Levy of penalty for failure to bring-to.

185. (134.) If any vessel actually departs without a port-clearance, or after failing to bring-to when required at any station appointed under section 17, the penalty to which the Master of such vessel is liable may be adjudged by the Chief Customs-officer of any Customs-port to which such vessel proceeds, or in which she is, and in the case of Aden, by such officer as the Governor of Bombay in Council appoints in this behalf.

Sec. 185.

A certificate of such departure or failure to bring-to when required, purporting to be signed by the Chief Customs-officer of the Port from which the vessel is stated to have so departed, shall be *primâ facie* proof of the fact so certified.

Penalty under Act not to interfere with punishment under other law.

186. (221.) The award of any confiscation, penalty or increased rate of duty under this Act by an officer of Customs shall not prevent the infliction of any punishment to which the person affected thereby is liable under any other law.

Offences not specially provided for how tried.

187. (222.) All offences against this Act, other than those cognizable under section 182 by officers of Customs, may be tried summarily by a Magistrate.

Appeal from subordinate to Chief Customs-Authority.

188. (220.) Any person deeming himself aggrieved by any decision or order passed by an officer of Customs under this Act may, within three months from the date of such decision or order, appeal therefrom to the Chief Customs-Authority, or, in such cases as the Local Government directs, to any officer of Customs not inferior in rank to a Customs-collector and empowered in that behalf by name or in virtue of his office by the Local Government.

Such authority or officer may thereupon make such further enquiry and pass such order as he thinks fit, confirming, altering or annulling the decision or order appealed against:

Provided that no such order in appeal shall have the effect of subjecting any person to any greater confiscation, penalty or rate of duty than has been adjudged against him in the original decision or order.

Every order passed in appeal under this section shall, subject to the power of revision conferred by section 191, be final.

Commissioners of the Orissa and Chittagong divisions are vested with power to hear appeals against the order of the Collector of Customs subordinate to them. (N. 2135R., C. G., p. 2316, 3-12-70.)

Petition of appeal to the Board should bear a Court-fee stamp of the value of Rs. 2, and should be accompanied by the Collector's order in original, or an authenticated copy of the same, or the omission to produce such copy or order should be explained. (B. 784½B., C. G., p. 761, 27-6-77.)

The stamp required on a petition of appeal to a Commissioner is Re. 1, and eight annas on a petition to a Collector.

Section 9 of the former Act, which confined the settlement of disputes relating to importation, exportation or warehousing of goods to the Chief Customs-Authority, has been omitted. The matter is provided for in the rules.

The power of hearing appeal cannot be exercised by the Deputy Collector or Assistant Collector.

Sec. 188.

Collector of Customs, Calcutta, empowered to hear appeals from order of Deputy and Assistant Collector. (G 1026, 3-7-75) No further appeal lies to the Board. (B 873B., 13-8-74.)

Prec —B 34B., 6-2-74

RULINGS

Application for refund or remission of duty in special cases.	Substance of order of Board of Revenue.	No and date of order.
(1) On gun reimported after repair.	Collector to refund if satisfied that duty was paid on first importation.	162B, 24-3-77.
(2.) On fittings imported for repairs of ship damaged by cyclone.	Refused.	88B, 15-2-77.
(3) On piano sent to England for repairs.	Piano passed free of duty.	57B., 1-2-77.
(4) On gun reimported after repairs.	Refused, as gun had left the Custom-house before application was made.	418B., 28-10-77
(5) On gun improperly valued.	Refund permitted owing to special circumstances notwithstanding that the gun had left the Custom-house and that re-valuation was barred by s 62 of Act VI of 1863 (s. 36 of present Act)	B. 178, 8-5-76.
(6) On a watch.	Refused, as the case containing the watch had been passed unopened for the convenience of the importer.	15 C., 7-1-78.
(7.) On wire tramway.	Granted. Wire tramways or component parts thereof being held to be machinery, which is free.	P. 1564, 20-2-76. G. 640, 3-3-76. B. 300, 13-3-76.

Application for refund or remission of duty in special cases.	Substance of order of Board of Revenue.	No. and date of order.
(8.) On boring tools and tubes, which claimed to be agricultural implements.	Refused. Held liable as hardware.	B. 80B., 10-3-74.
(9.) On certain articles intended for charitable purposes.	Rejected	B. 1437, 31-5-67.
(10.) On a stained glass window for a church.	Granted, on the ground that the assessable value of the window was principally derived from its being a work of art.	G. 1724, 28-4-69.
(11.) Refund of difference between duty paid on goods and that leviable on value realized by auction-sale, the goods being damaged, the sale however having taken place after the period of 30 days allowed (s. 33).	Refund granted, the delay being satisfactorily explained.	B. 281, 23-7-75.
(12.) On an aluminium watch worth Rs. 12-8 valued on entry by the importer's agent at Rs. 200, in mistake for a gold watch.	Refund allowed as a special case.	B. 467, 9-12-75.
(13.) An importer of copper sheets put in an invoice with the bill-of-entry showing the quantity and weight, which were accepted by the appraiser without examination of the goods. When the goods passed out of the jetty, the gate	Refund of duty allowed on the 62 sheets as a special case.	B. 150B., 5-5-74.

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Application for refund or remission of duty in special cases.	Substance of order of Board of Revenue.	No. and date of order.
officer noted on the back of the bill-of-entry that 62 sheets of copper were short.		
(14.) On the tret or excess quantity of 1½ seers allowed by the trade to make up for loss by dryage in each bag of rice intended for exportation.	Refused.	B. 100, 24-2-73.
(15.) On reimportation into Calcutta of Cashmere shawls which had been exported to England for sale there.	Granted, under orders of Government.	B. 307, 14-9-74.
(16.) On reimportation of Maldive cowries.	Ditto.	B. 485, 18-5-71.

Deposit, pending appeal, of duty demanded.

189. (184.) Where the decision or order appealed against relates to any duty or penalty leviable in respect of any goods, the owner of such goods, if desirous of appealing against such decision or order, shall, pending the appeal, deposit in the hands of the Customs-collector at the Port where the dispute arises the amount demanded by the officer passing such decision or order.

When delivery of such goods to the owner thereof is withheld merely by reason of such amount not being paid, the Customs-collector shall, upon such deposit being made, cause such goods to be delivered to such owner.

If upon any such appeal it is decided that the whole or any portion of such amount was not leviable in respect of such goods, the Customs-collector shall return such amount or portion (as the case may be) to the owner of such goods, on demand by such owner.

It may be presumed that this section includes decisions as to proper rate of value in the assessment of goods for which there are fixed tariff rates.

The last clause is new.

Power to remit penalty or confiscation.

190. (187.) If, upon consideration of the circumstances under which any penalty, increased rate of duty or confiscation has been adjudged under this Act by an officer of Customs, the Chief Customs-Authority is of opinion that such penalty, increased rate or confiscation ought to be remitted in whole or in part, or commuted, such Authority may remit the same or any portion thereof, or may, with the consent of the owner of any goods ordered to be confiscated, commute the order of confiscation to a penalty not exceeding the value of such goods.

Confiscated boat released on payment of the value of the goods seized in it (B. 26, 29-12-63). Ditto on fine of one rupee (B. 499B, 18-10-73). Confiscated goods released on payment of duty and 300 rupees penalty (B. 395B, 23-12-73). Remission of penalty levied on goods cleared for shipment after port-clearance granted, refused. (B. 290, 4-6-67.)

Revision by Local Government.

191. (New.) The Local Government may on the application of any person aggrieved by any decision or order passed under this Act by any officer of Customs or Chief Customs-Authority, and from which no appeal lies, reverse or modify such decision or order.

Goods on which penalty incurred not to be removed till payment.

192. (97 & 197.) When any fine, penalty or increased rate of duty is leviable under this Act, the goods in respect of which such fine, penalty or rate is leviable shall not be removed by the owner until such fine, penalty or rate is paid.

Other goods of person liable to fine or penalty may be detained.

If any person has become liable to any such fine, penalty or rate in respect of any goods, the Customs-collector may detain any other goods belonging to such person passing through the Custom-house until such fine, penalty or rate is paid.

Enforcement of payment of penalty.

193. (224.) When a penalty or increased rate of duty is adjudged against any person under this Act by any officer of Customs, such officer, if such penalty or increased rate be not paid, may levy the same by sale of any goods of the said person which may be in his charge, or in the charge of any other officer of Customs.

When an officer of Customs who has adjudged a penalty or increased rate of duty against any person under this Act is

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unable to realise the unpaid amount thereof from such goods, such officer may notify in writing to any Magistrate within the local limits of whose jurisdiction such person or any goods belonging to him may be, the name and residence of the said person and the amount of penalty or increased rate of duty unrecovered; and such Magistrate shall thereupon proceed to enforce payment of the said amount in like manner as if such penalty or increased rate had been a fine inflicted by himself.

CHAPTER XVIII.

MISCELLANEOUS.

Power to open packages and examine goods.

194. (119.) Any officer of Customs may open any package, and examine any goods brought by sea to, or shipped or brought for shipment at, any Customs-port.

When it is thought advisable to examine goods imported in vessels which do not discharge at the jetties, the rule is, that such goods, or a specified percentage of them, should be brought to the custom-house, the expense of removal being borne by the importer under s 196. In the case of large lots of free or low duty goods, the importer sometimes applies to have the examination conducted on boardship in order to save expense. If this concession is allowed, an appraiser goes on board, before or after office hours, and for his service receives a fee of Rs. 8, which is charged to the importer. (C. 32, 18-1-79.)

Power to take samples of goods.

195. (178.) The Customs-collector may on the entry or clearance of any goods, or at any time while such goods are being passed through the Custom-house, take samples of such goods, for examination or for ascertaining the value thereof on which duties are payable, or for any other necessary purpose.

Every such sample shall, if practicable, be at the option of the owner either restored to him, or sold and the proceeds accounted for to him. (P. 79.)

See section 32.

Owner to pay expense incidental to compliance with Customs-law.

196. (187.) The unshipping, carrying, shipping, and anding of all goods,

and the bringing of them to the proper place for examination or weighing, and the putting of them into and out of the

scales, and the opening, unpacking, bulking, sorting, lotting, marking, and numbering of goods, where such operations are necessary or permitted, Sec. 196.

and the removing of goods to, and the placing of them in, the proper place of deposit,

shall be performed by or at the expense of the owner of such goods.

197. (188.) No owner of goods shall be entitled to claim from any officer of Customs compensation for any loss or damage occurring to such goods at any time while they remain or are lawfully detained in any Custom-house, or on any Custom-house wharf, or under charge of any officer of Customs, unless it be proved that such loss or damage was occasioned by the neglect or wilful act of such officer of Customs. No compensation for loss or injury except on proof of neglect or wilful act.

Prec.—Claim on account of lost package disallowed, as, although taken to the Custom-house, it had not been placed in the charge of an officer of Customs. (B. 504, 30-4-63.)

Damage to a case landed at the jetties. Claim paid. (B. 288, 14-3-70.)

198. (214.) No proceeding other than a suit shall be commenced against any person for anything purporting to be done in pursuance of this Act without giving to such person a month's previous notice in writing of the intended proceeding, and of the cause thereof; or Notice of proceedings.

after theexpiration of three months from the accrual of such cause. Limitation.

Prec. (B. 163, 28-7-71.)

199. (189.) The Chief Customs-Authority may from time to time fix the period after the expiration of which goods left on any Custom-house wharf, or other authorized landing-place or part of the Custom-house premises, shall be subject to payment of fees, and the amount of such fees. Wharfage-fees.

200. (191.) A duplicate of any certificate, manifest, bill or other Custom-house document may, on payment of a fee not exceeding ten rupees, be furnished, at the discretion of the Customs-collector, to any person applying for the same, if the Customs-collector is satisfied that no fraud has been committed or is intended by the applicant. Duplicates of documents may be granted on payment of fee.

Sec. 201.

Amendment of documents.

201. (190.) Except in the cases provided for by sections 36, 55, 63, and 94, the Customs-collector may in his discretion, upon payment of one rupee, authorize any document, after it has been entered and recorded in the Custom-house, to be amended.

Section 55 permits amendment of any obvious error in import manifest, or the supply of an omission the result of accident or inadvertence. Section 63 contains a like provision in the case of export manifest. Section 94 allows, in case of goods warehoused, error in quantity or value made in bill-of-entry to be rectified before completion of warehousing, but not later. Section 36 restricts amendment of bill-of entry or shipping-bill to the cases mentioned in section 94, where the goods have left the Custom-house.

This section reproduces the last clause of section 191 of Act VI of 1863, the fee being limited to one rupee by the new Act, whereas under the old law it might have amounted to ten rupees. The practice under the old law in some Custom-houses was to levy a fee or not according to the discretion of the Collector. Another interpretation of the section, however, is, that the law allows of the exercise of the Collector's discretion only in regard to permission to make an amendment; but that if such permission is given, the payment of the fee of one rupee must be insisted on. This is in fact the correct interpretation of the section The law, as framed. does not extend any discretion to the payment of the fee, which follows necessarily on authority for the amendment being given, and it is only in regard to the authorization of an amendment that a discretionary power remains. As the levy of the fee in every case without exception causes unnecessary hardship and annoyance, Customs-Collectors are authorized to dispense with the payment of the fee in cases in which its enforcement is not considered necessary to check carelessness and prevent unnecessary trouble being given to Customs establishments. This discretionary power should be wisely and liberally exercised. Cases sometimes occur in which alterations are made in the quantities entered in the papers presented by importers, the actual quantity as ascertained by weighment being found to be less than the invoice weight In all such cases duty should of course be charged on the quantities and qualities specified in the papers as amended, not as originally entered at the Custom-house. (I. 12-9-78, p. 1461; I. G., 7-9-78)

Custom-house agents.

202. (174.) No person authorized to act as an agent for the transaction of any business relating to the entrance or clearance of any vessel, or the import or export of goods or baggage, shall so act in any Custom-house, unless such authorization is approved by the Customs-collector.

Such officer may require any person so authorized to give a bond with sufficient security, in any sum not exceeding five thousand rupees, for his faithful behaviour as regards the Custom-house regulations and officers.

Such officer may, in case of misbehaviour of the person so authorized, suspend or withdraw such approval, but an appeal against every such suspension or withdrawal shall lie to the Chief Customs-Authority, whose decision thereon shall be final.

Sec. 202.

Every appeal under this section shall be made within one month of the suspension or withdrawal. (P. 80.)

203. (175.) When any person applies to any officer of Customs for permission to transact any specified business with him on behalf of any other person, such officer may require the applicant to produce a written authority from the person on whose behalf such business is to be transacted, and in default of the production of such authority may refuse such permission.

Agent to produce authority if required.

The clerk, servant or agent of any person or mercantile firm may transact business generally at the Custom-house on behalf of such person or firm: Provided that the Customs-collector may refuse to recognize such clerk, servant or agent unless such person or a member of such firm identifies such clerk, servant or agent to the Customs-collector as empowered to transact such business, and deposits with the Customs-collector an authority in writing duly signed, authorizing such clerk, servant or agent to transact such business on behalf of such person or firm.

It is a known rule of law that an agent must be authorized by deed to execute a deed which shall be binding on his principal. The Collector should, therefore, refuse to accept bonds and the like documents executed by a clerk, servant, or agent of firm, unless the clerk, servant or agent is duly authorized by a power-of-attorney in that behalf. (B. 779, 16-5-63.)

Where one person allows another to appear before the world as his agent in any capacity, such person is liable to any other, who contracts with such apparent agent in a matter within the scope of such agency. (K., Vol. I, p. 337.)

No payment should be made to an agent until the disbursing officer has satisfied himself that he is authorised to receive the money. (B. 53, 14-8-63.)

204. (New.) All rules made under this Act shall be notified in the official Gazette, and shall thereupon have the force of law.

Rules to be notified.

All such rules for the time being in force shall be collected, arranged, and published at intervals not exceeding two years, and shall be sold to the public at a reasonable price.

Sec. 205.

Cancellation of notifications.

205. (New.) Any notification made by any authority under powers conferred by this Act, may be cancelled in like manner by the same authority.

Remission of duty and compensation to owner in certain cases.

206. (100.) If in any case relating to the removal of goods from a warehouse without payment of duty, the person offending be an officer of Customs not acting in execution of his duty, and be prosecuted to conviction by the owner of such goods, no duty shall be payable in respect of such goods. For any damage so occasioned by such officer, the Customs-collector shall, with the sanction of the Chief Customs-Authority, make due compensation to such owner.

Saving of Calcutta Port Commissioners' and Bombay Port Trust Acts.

207. (New.) Nothing in this Act shall affect any law for the time being in force relating to the Commissioners for making Improvements in the Port of Calcutta or the Trustees of the Port of Bombay respectively.

SCHEDULE.

Schedule.

PART I.

ACTS OF THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

Number and year.	Title.	Extent of repeal.
XXI of 1856 ...	An Act to consolidate and amend the law relating to the Abkaree Revenue in the Presidency of Fort William in Bengal.	Section eight. Sections ten to fifteen, both inclusive, the last sentence of section sixteen and the form of bond annexed to the Act.
VI of 1863 ...	An Act to consolidate and amend the laws relating to the administration of the Department of Sea-Customs in India.	The whole.
X of 1868 ..	An Act to amend the Consolidated Customs Act.	Ditto.
XVII of 1869 ...	An Act to shorten the time for landing cargo.	Ditto.
XIV of 1871 ...	An Act for the further amendment of the Consolidated Customs Act.	Ditto.
VI of 1873 ...	An Act to amend the law relating to the Transhipment of goods imported by steamer, and for other purposes.	Ditto.
XVI of 1875 ...	An Act to amend the law relating to Customs-duties, and for other purposes.	Sections five, six, seven, and twelve.

Schedule.

PART II.

FORMS.

A.

FORM OF BOND FOR IMPORT-DUTY.

(See section 92.)

BOND.

No. 18

We, *A. B.*,

now of

; and *C. D.*,

of the same place, are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives.

(*date*)

(*Signed*)

The above bounden having applied to the officer in charge of the Custom-house at for and obtained permission to lodge in the warehouse for a period of the following goods, that is to say— imported by sea from on board of the ship and entered in the Custom-house Books as No. of the Register of Goods imported by Sea;

The condition of this Bond is, that;

If the or their legal representatives shall observe all the rules prescribed in The Sea Customs Act, 1878, to be observed by owners of goods warehoused, and by persons obtaining permission to warehouse goods under the provisions thereof;

And if the said or their legal representatives shall pay to the officer in charge of the Custom-house at the Port of all dues, whether Customs-duties, warehouse-dues, rent or other lawful charges which shall be demandable on the said goods, or on account of penalties incurred in respect to them, within from the date of this Bond, or within such further time as the Chief Customs-Authority of shall allow in that behalf, together with interest on every such sum at the rate of six per cent. per annum from the date of demand thereof being made in writing by the said officer in charge of the Custom-house;

And if, within the term so fixed or enlarged, the said goods, or any portion thereof, having been removed from the said warehouse for home-consumption or re-exportation by sea, the full amount of all Customs-duties, warehouse-dues, rent and other lawful charges, penalties and interest demandable as aforesaid shall have been first paid on the whole of the said goods;

This obligation shall be void.

Otherwise, and on breach or failure in the performance of any part of this condition, the same shall be in full force.

(*date*)

(*Signed*) ( )

B.

FORM OF BONDED WAREHOUSE WARRANT.

(*See section* 96.)

I do hereby certify that have deposited in the Warehouse of the undermentioned goods , which goods, the engage on demand, after payment of rent and incidental charges and Government dues or customs chargeable thereon, to deliver to the said or their assigns, or to the holder of this warrant to whom it may be transferred by endorsement.

C.

FORM OF BOND FOR THE REMOVAL OF SPIRIT FROM A LICENSED DISTILLERY.

(*See sections* 144 *and* 152.)

We, are jointly and severally bound to Her Majesty's Secretary of State for India in Council in the sum of Government rupees to be paid to the said Secretary of State in Council, for which payment we jointly and severally bind ourselves and our legal representatives;

dated this day of 18

(*Signed*)

( )

The above bounden being indebted to Her Majesty's Secretary of State for India in Council in the sum of Government rupees being the amount of duty payable at the rate of rupees per imperial gallon London proof, for gallons of (*or* for gallons of proof spirit used in the preparation of dozens of bottles, *or* gallons of cordials and liquors, as specified in the annexed schedule) manufactured at which the said have been allowed to remove thence for exportation by sea, subject to the provisions of The Sea Customs Act, 1878, without having paid such duty.

The condition of this obligation is, that if the above bounden or their legal representatives, shall, at the expiration of four calendar months from the date of this obligation, pay or cause to be paid to the said Secretary of State in Council

Schedule.

duty at the rate of rupee per imperial gallon of proof spirit for all or any portion of the abovementioned which shall not have been then exported by sea to a Foreign Port, subject to the aforesaid provisions (of which exportation, if any, due proof shall be given), or passed for local consumption on payment of duty, then this bond shall be void; otherwise the same shall remain in full force.

Signed in the presence of

Place

Date

If the bond be for cordials and other liquors under section 152; *add—Schedule.*

Description of cordials and liquors.	Quantity in bottles or gallons.	Quantity of proof spirit.
1	2	3

PART II.

APPENDIX A.

I.—RULES FRAMED UNDER SEC. 9, ACT VIII OF 1878, BY THE BOARD OF REVENUE AND SANCTIONED BY GOVERNMENT.

The designation of the various officers of Customs appointed by the Local Government under the provisions of sections 6 and 7 of the Act shall ordinarily be—

Collector of Customs;
Deputy Collector of Customs;
Assistant Collector of Customs;
Superintendent of the Preventive Service;
Preventive officers, or officers of the Preventive Service;
Appraisers;
Superintendent of Salt Golahs.

2. The Collector of Customs shall be competent to exercise all or any of the powers conferred, and to perform all or any of the duties imposed, upon an officer of Customs by this Act. Where, as in Calcutta, the Collector is also the Chief Customs Officer, he shall also be competent to exercise all or any of the powers conferred, and to perform all or any of the duties imposed, on the Chief Customs Officer by this Act.

3. The Deputy Collector and Assistant Collector of Customs shall be competent, in the temporary absence of the Collector of Customs, to exercise all or any of the powers conferred on that officer. Ordinarily, the Assistant and the Deputy Collector, and all the other officers referred to in section 1, are subordinate to the Collector of Customs, and, except as hereinafter provided, shall be competent to exercise such of the powers conferred, and to perform such of the duties imposed, upon officers of Customs by this Act, as the Collector may require of them, and to perform all or any of the duties, whether mentioned in this Act or not, as are ordinarily comprised in the management of a Custom-house.

4. The Preventive Officers are specially employed for the purpose of preventing smuggling. Their duties consist in guarding vessels, and in preventing the shipment or landing of cargoes before a proper pass has been produced, or until the requirements of the Act have been carried out in respect of such cargo. Their ordinary duties are those enumerated in sections 17, 53, 54, 67, 68, 69, 70, 76, 83, 129, 141, 143, 169, 170, 171, 173, 178, 181, and 194.

5. The duties of Appraisers are principally connected with the examination and classification of goods, and are ordinarily those referred to in sections 27, 29, 31, 32, 33, 34, 37, 39, 42, 43, 44, 45, 46, 47, 48, and 194.

6. The power to adjudge confiscation and the power to impose a penalty shall be limited, in the case of the Deputy Collector of Customs, Calcutta, to the powers indicated in clause (*b*) of section 182; and in the case of all Assistant Collectors of Customs, to those indicated in clause (*c*) of section 182.

7. If any dispute arises between any officer of Customs and any master of a vessel, or owner of goods, or other persons, relating to the importation, exportation, and warehousing of any goods, or to the proper rate of duty payable in respect thereof, or to the levy of any duty or penalty thereon, or to any seizure or forfeiture thereof, the Collector of Customs shall decide such dispute, subject to an appeal to the Chief Customs-Authority as provided in the Act.

8. For the purpose of determining claims to drawback under the provisions of sections 42 and 43, the date of importation of any goods shall be deemed to be the date on which the bill-of-entry thereof was delivered to the Customs Collector under section 86.

9. In order to obviate the loss and damage which is known to be caused to

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the owners of goods landed from ships under sections 83, 84, and 85, ha claim is made within the period prescribed, and which are, therefore, li sale under section 88 of the Act, the Customs-Collector may permit the ma the vessel, or his agents applying to act for him, under section 5 of the A take delivery of all such unclaimed goods upon paying all duties and charge are due upon such unclaimed goods, and also entering into a bond wher ee of or his agents so acting for him, shall undertake to meet all claims which ersonal preferred in respect of any goods so delivered to the master of any vessel embers agents as aforesaid. been

10. When any goods are seized by an officer of Customs for any i r of ment of the provisions of the Act, and any penalty or confiscation shall ha be adjudged in consequence, it shall be competent to the Customs-Collector to to such seizing officer a part of the penalty imposed, or a part of the sa in ceeds of such confiscated goods, not exceeding two-fifths of the whol deducting the Government duty, if any, and any charges which may ha incurred in conveying the goods to the Custom-house.

11. Whenever an amendment of the valuation stated in a bill-of- permitted under the last clause of section 32, and excess duty, together with penalty, is levied in consequence, the whole or a part of such penalty s the discretion of the Chief Officer of Customs, be payable to the offic detected the under-valuation of the goods.

12. No refund of duty on account of the relanding or short ship goods shall be granted unless application is made within three months fr date on which information of such short shipment or relanding was give Customs-Collector under the provisions of section 140.

13 Preventive Officers are required to bring to the immediate notice Conservator of the Port or of one of his subordinates any infringement rules for the prevention and suppression of fires on ships within the Calcutta, especially of those regarding the use of lights and fires that th observe while on duty on board ships in port.

14. The following rules are prescribed in connection with the pa system between Ceylon and Calcutta, and between the Straits Settleme Calcutta :—

(*a.*) On the arrival of any parcels from a foreign port, the Postmas give notice to the Collector of Customs of such arrival, and shall not t steps to deliver such parcels until the arrival of an officer deputed to at the Collector.

(*b.*) Immediately on the receipt of notice from the Postmaster, t lector shall send to the post-office an Appraiser, or other competent of determine the amount of customs duty payable on the parcels.

(*c.*) The Customs Officer is, as a general rule, to be guided by the decl of the senders with regard to the contents of parcels; but should he have to doubt the correctness of such declaration, he may order the detention parcels, and the Postmaster shall on his requisition detain them, pending of the Collector's orders as regards their examination.

(*d.*) The Appraiser shall be provided with a book containing parce passes in triplicate, as per form annexed. Of these passes, the Appraise fill up, sign, and give to the Postmaster, in exchange for the amount of one form, and shall fill up a second, which will be retained in the book counterfoil. The third form shall be filled up by the Appraiser, but s by the Postmaster, and delivered to the Appraiser as the post-office en the goods. On this latter document the duty is to be passed to account cashier giving a receipt for the money, and the Import Supervisor certifying it has been duly entered in the registers. The short copy counterfoils are signed each day by the Accountant as an acknowledgment that the sums re have been duly paid in from the Appraisers' department.

Calcutta, 1

Number of parcels

Amount of duty, Rs.

Appraiser

Amount credited by No. of 18 .

Accountant.

PARCEL POST.

A customs-pass has this day been granted to me for packages, received from by post, the contents of which have been returned for duty as follows :—

Address.	Contents.	Value.			Duty.		
		Rs.	A.	P.	Rs.	A.	P.
	Total ...						

I. D. R. No. 502.
Amount received Rs.

Cashier. *Postmaster.*

Import Supervisor.

The CALCUTTA; 18 .

The Postmaster of Calcutta to deliver . . packages . by post, upon which customs duty has been and paid to me as follows :—

Address.	Contents.	Value.			Duty.		
		Rs.	A.	P.	Rs.	A.	P.
	Total ...						

Appraiser.

The CALCUTTA; 18 .

II.—RULES ISSUED BY THE BOARD OF REVENUE UNDER SEC. 75 OF ACT VIII OF 1878. (B. 904½B., 2-11-78.)

Passengers' Baggage.

1. Baggage is not exempt from duty simply because it is baggage.

2. Baggage is exempt from duty only when it consists of articles free of duty, or of *bonâ fide* personal wearing-apparel and other articles of personal use, the property of the person whose baggage is being passed, or of any members of his family, such as are in actual use at time of importation, or have been actually in use previously. It is within the discretion of the proper officer of Customs to determine, subject to the above rules, whether any goods shall be treated as baggage and exempt from duty, or as goods liable to duty.

3. The following goods are subject to duty, according to the schedule in force for the time being:—

Apparel, including millinery and haberdashery.
Arms, ammunition, and military stores.
Beads and false pearls.
Chinese and Japanese wares.
Clocks, watches, and other time-keepers.
Drugs and medicines.
Earthenware, crockery, china, and porcelain.
Glass and glassware.
Gums.
Groceries, not otherwise described.
Hosiery.
Ivory and ivory-ware.
Jewellery, including plate.
Lacquered-ware.
Liquors, malt, wine, and spirits.
Musical instruments.
Metal goods, as hardware, ironmongery, cutlery.
Perfumery.
Piece-goods.
Provisions and oilman's stores.
Silk.
Spices.
Stationery.
Sugar and sugarcandy.
Tea.
Tobacco.
Toys and requisites for games.

4. In Calcutta, baggage officers will examine on board only such free baggage not contained in soldered or nailed-down cases as the passenger offers for examination.

5. All other baggage will be sent to the baggage-shed, at the jetties, in the case of vessels lying at the jetties, or to the baggage-shed at the Custom-house.

6. No formal entry of baggage is required under section 86 of the Act. Owners will have either personally, or by agent, to identify their own property. The Customs Officer will examine the goods and note in a form of entry the value of articles liable to duty, the rate of duty, and amount thereof, together with a landing charge of 8 annas per package, and on receipt of the money will grant a pass.

7. It is optional with the proper officer of Customs to allow the cases of persons about to proceed immediately up-country to be passed without being

opened. This discretion will never be exercised except on the personal application of the owner of the baggage, or his or her representative. A detailed statement of contents and value signed by the owner must always accompany the application. A Preventive Officer should report at once to the Superintendent of the Preventive Service, whenever he detains any dutiable articles, in order that an officer may be deputed to convey them to the Custom-house.

III.—RULES SANCTIONED BY THE LIEUTENANT-GOVERNOR OF BENGAL FOR THE REGISTRATION, LICENSING AND REGULATION OF CARGO-BOATS UNDER THE PROVISIONS OF SECTION 79, ACT VIII OF 1878, AND SECTION 7 (K) OF ACT XII OF 1875.

Rules for Calcutta.

1. No cargo-boat of any description shall ply within the port unless licensed and registered by the Port Commissioners under section 79, Act VIII of 1878. No licensed and registered cargo-boat shall be allowed to ply within the port, except under the direction of a manjee licensed and registered by the Port Commissioners.

2. Each application for the licensing and registration of a cargo-boat must be made in writing to the Port Commissioners, and contain particulars of the owner's name and residence and the tonnage of the boat; and in the event of the owner not residing in Calcutta, the name and address of the agent duly authorized to act for him.

3. Every license granted under these rules shall continue in force until and upon the first day of April next after the date thereof. If granted in the month of March in any year, such license shall continue in force until and upon the first day of April in the year next following that in which the same shall have been granted, except in either case the same shall be sooner revoked. The license is not transferable, and if the ownership of the boat is changed, notice of the transfer must be given to the Port Commissioners before the boat again plies in the port.

4. No license shall be granted to any cargo-boat until such boat has been surveyed by a surveyor duly appointed for the purpose, and he shall have granted a certificate stating that the boat is in good order and suited for the conveyance of cargo within the port—(*a*) the tonnage of such boat, (*b*) the quantity of cargo she is authorized to carry, and (*c*) the number of crew required for the safe navigation of such boat according to the following scale:—

Class I.—Square built, open, or decked.

For a boat of not more than 15 tons burden, 5 men, including manjee.

Above	15	and not above	20	tons,	6	men,	including	manjee.
"	20	"	25	"	7	"	"	"
"	25	"	30	"	8	"	"	"
"	30	"	35	"	9	"	"	"
"	35	"	40	"	10	"	"	"
		Above	40	"	11	"	"	"

Class II.—Dinghy built Bhurs.

For a boat of not above 15 tons burden, 4 men, including manjee.

Above	15	and not above	20	tons,	5	men,	including	manjee.
"	20	"	30	"	6	"	"	"
"	30	"	35	"	7	"	"	"
		Above	35	"	8	"	"	"

5. The number of every licensed boat shall be branded by the surveyor on the boat, and shall also be painted in white figures not less than six inches long on both sides of the boat.

6. Fees not exceeding the sum mentioned in the following schedule shall be payable for the issue, renewal, &c., of the licenses granted under these rules:—

Schedule of Charges.

		Rs.	A.	P.
1.	For surveying, registering, branding and painting number, and issuing license to cargo-boats per ton on tonnage for which license is issued	0	8	0
2.	Metal ticket for manjee	0	4	0
3.	Manjee's license	0	4	0
4.	Endorsement of change of owner or person in charge in register and license	2	0	0
5.	Issue of new license to boats in lieu of those defaced or lost ...	0	8	0

7. The owner, or his agent, or the manjee in charge of any licensed boat, shall not permit any quantity of cargo, more than that for which such boat has been licensed, to be carried in such boat at one time, and shall not permit such boat to ply unless provided with the number of crew stated in the license. The boat must be kept thoroughly clean, and be provided with a pump, ground tackle, and fittings in working order, as specified in the license.

8. The license granted for any cargo-boat may be revoked whenever such boat is, in the opinion of the Port Commissioners, unfitted for the convevance of cargo, or when any breach of the conditions of the license, of the Port Rules, or of the Sea Customs Act has been committed by the owner or his agent, or the manjee in charge of the boat.

9. No cargo-boat shall lie at the Inland Vessels' Wharves unless when receiving or discharging cargo, and all cargo-boats shall cast off from the mooring posts and move from one place to another when required by an officer duly authorized by the Port Commissioners.

10. No cargo-boat shall obstruct the free navigation of the port, or the approaches to wharves, jetties, or landing-stages, and no cargo-boat shall be moored or land or ship goods at any bathing ghat.

11. Not more than three cargo-boats shall make fast to one mooring buoy at the same time, and any cargo-boat which has made fast to a mooring buoy shall cast off when required by an officer duly authorized by the Port Commissioners.

12. Every licensed cargo-boat shall be provided with an iron caboose to be kept on deck, and no fire shall be permitted in any other part of the boat. Every such cargo-boat shall carry a light in a lantern in the forepart of the boat, where it can be distinctly seen when under weigh after dark.

13. The manjee of a licensed cargo-boat plying at the port shall not be allowed to keep on board any private stores other than those which are necessary for the use of the crew for a period not exceeding one week.

14. The Port Commissioners may, if they think fit, at any time order any licensed cargo-boat to be re-surveyed without any charge to the owners, and they may also revoke at any time any license granted to any owner or manjee, and it shall be competent to the Commissioners to refuse any application for the issue of a license.

15. Whenever any accident shall occur to a licensed cargo-boat, the manjee in charge or the owner of the boat shall at once proceed to the nearest River Police Station and report the circumstances connected with the accident to the officer in charge.

16. The owner, or agent, or manjee of a licensed cargo-boat, who shall, without good reason, refuse to carry cargo in such boat, shall, for every such

refusal, be liable to the penalty prescribed by law for breach of these rules, and shall in addition be liable to have the licenses of the boat and the manjee revoked.

17. Every licensed cargo-boat when plying shall have its license on board, and it shall be produced when required.

18. Any owner of a licensed cargo-boat who may withdraw it from plying, except for the purpose of repairs or other sufficient cause, without giving 48 hours' notice to the Port Commissioners, shall, for every such refusal, be liable to the penalty prescribed by law for breach of these rules, and shall in addition be liable to have the license revoked.

19. Every registered manjee shall be provided with a metal license ticket, upon which shall be legibly painted the number of the manjee's license; and every such manjee, when in charge of a licensed cargo-boat, shall wear his ticket exposed to view. No manjee without such ticket shall be in charge of any licensed cargo-boat.

20. Whenever the number on any manjee's license ticket shall become obliterated or defaced, so that the same shall not be distinctly legible, and also when any manjee's license ticket shall have been lost or mislaid, the manjee shall apply to the Commissioners for a renewal thereof, and the Commissioners shall, upon the payment of the fee mentioned in the schedule, deliver to the manjee a new license ticket.

21. On the expiration or other determination of the license, the manjee shall deliver his metal ticket to the registering officer.

22. No manjee shall lend or transfer his ticket to any other person, and no other person shall use the ticket of a registered manjee.

23. No person in charge of any licensed cargo-boat plying within the limits of the port shall use, or wear, or have any ticket resembling, or intending to resemble, the metal ticket granted under the authority of these rules.

24. The manjee of every licensed cargo-boat plying for hire within the port shall, when waiting for hire at the wharves, have a hiring note showing the rate at which such boat can be hired by the day, and any owner or agent failing to supply the manjee with such note shall, in addition to the fine prescribed for a breach of these rules, be liable to have the boat's license revoked.

25. Every owner or agent of a licensed cargo-boat shall, on the 1st August and 1st December in each year, submit a return to the Port Commissioners, showing the number of licensed boats belonging to him plying on the last day of the previous month.

26. Any person committing an infringement of any of the foregoing rules is liable to a fine not exceeding five hundred rupees, if the offence is cognizable under Act VIII of 1878, or to a fine not exceeding one hundred rupees, if the offence is cognizable under Act XII of 1875.

27. All police officers shall have the same powers against offences and offenders under these rules as they have under section 6, Act III (B.C.) of 1872.

IV.—RULES FOR FALSE POINT AND THE BALASORE PORTS
(G. 2830, 30-5-75.)

1. Each application for the licensing and registration of a cargo-boat must contain particulars of the owner's name and residence and the tonnage of the boat.

2. The applications shall be made to the $\frac{\text{Supdt. of Customs}}{\text{Collector of Customs}}$ at $\frac{\text{False Point}}{\text{Balasore}}$, who shall cause the boats to be examined, and shall certify that they are seaworthy.

3. The $\frac{\text{Supdt. of Customs}}{\text{Collector of Customs}}$ shall from time to time cause the boats to be

surveyed, and if any boat is found unsafe, shall withdraw the license held by the owner of the said boat, until it shall have been repaired to his satisfaction.

4. The $\frac{\text{Supdt. of Customs}}{\text{Collector of Customs}}$ may from time to time condemn any boat found to be thoroughly unseaworthy, and may refuse to allow it to be repaired.

5. The licenses issued will be free until further orders of Government, but shall be issued subject to all the conditions specified in these rules.

6. The licenses issued will be current until they are withdrawn by the Chief Officer of Customs, provided that this condition may be modified if it should be determined hereafter to fix any license fee.

7. All licenses will be registered in the order of granting, but when any license is permanently withdrawn, then the next license issued shall bear the number of the license withdrawn.

8. The number of the license must be painted in black letters on a white ground on both the bows of every licensed boat; the figures must not be less than six inches in length and four inches in breadth.

9. The license must be produced whenever demanded by any officer of police or customs, or by any person using or hiring the boat.

10. Cargo-boats, the manjees of which shall not produce their license as aforesaid, may be treated as unlicensed boats, failing an explanation satisfactory to the $\frac{\text{Supdt. of Customs}}{\text{Collector of Customs,}}$ or, in his absence, the senior revenue officer at the station.

11. Any goods found within the limits of the port on board of any boat not duly licensed and registered, shall, unless such goods be covered by a special permit from the officer in charge of the Custom-house, be liable to confiscation.

12. No cargo-boats shall be licensed unless provided with a sufficient crew, to be specified in the license.

13. The license of a cargo-boat found plying contrary to the conditions of the license shall be liable to cancelment.

14. If any license be cancelled for any reason, the holder thereof shall be bound to deliver it up to the $\frac{\text{Supdt. of Customs}}{\text{Collector of Customs.}}$

15. In respect of serving vessels which enter the $\frac{\text{Port, False Point}}{\text{ports of Balasore}}$, the owners, manjees, and crews of all licensed cargo-boats shall obey all orders issued by the $\frac{\text{Supdt. of Customs}}{\text{Collector of Customs}}$ consistent with these rules and the Consolidated Customs Act.

16. When any vessel arrives in the port of $\frac{\text{False Point}}{\text{Balasore}}$, and requires the services of cargo-boats, it shall be lawful for the $\frac{\text{Supdt. of Customs}}{\text{Collector of Customs}}$, with or without the application of the agents, owners, or commander of the said vessel, to apportion a certain number of licensed cargo-boats for the service of the said vessel.

17. When, in the opinion of the $\frac{\text{Supdt. of Customs}}{\text{Collector of Customs}}$, the weather is too bad for work to be carried on alongside a vessel in port, the $\frac{\text{Supdt. of Customs}}{\text{Collector of Customs}}$ shall cause a storm signal (cone or drum) to be hoisted, and boats shall not be bound to ply while such signal is flying.

18. Scale of crews:—

Class I.—Square-built, open, or decked.

For a boat of not more than 15 tons burden, 5 men, including manjee.

Above	15	tons	and under	20	tons,	6	men,	including	manjee.
"	20	"	"	25	"	7	"	"	"
"	25	"	"	30	"	8	"	"	"
"	30	"	"	35	"	9	"	"	"
"	35	"	"	40	"	10	"	"	"
			Above	40	"	11	"	"	"

Class II.—Bhurs or Pattamoondie boats.

For a boat of not more than 15 tons burden, 4 men, including manjee.

Above	15	tons	and under	20	tons,	5	men,	including	manjee.
"	20	"	"	30	"	6	"	"	"
"	30	"	"	35	"	7	"	"	"
			Above	35	"	8	"	"	"

19. Any licensed cargo-boat found plying within limits of $\frac{\text{False Point Port}}{\text{Balasore Ports}}$ with less than the prescribed scale of crew under Rule 18, or with deficient ground-tackle and appliances, shall be liable to withdrawal of license until such deficiency be made good to the satisfaction of the $\frac{\text{Supdt. of Customs}}{\text{Collector of Customs.}}$

V.—RULES FOR THE DHAMRA PORT. (G. 380, 11-2-79.)

1. Each application for the licensing and registration of a cargo-boat must contain particulars of the owner's name and residence, and the tonnage of the boat.

2. The applications shall be made to the Port Officer of Chandbally, who shall cause the boats to be examined, and shall certify that they are safe.

3. The Port Officer shall every six months cause the boats to be surveyed, and, if any boat is found unsafe, shall withdraw the license held by the owner of the said boat until it shall have been repaired to his satisfaction.

4. The Port Officer may from time to time condemn any boat found to be thoroughly unsafe, and may refuse to allow it to be repaired.

5. The licenses issued will be free until further orders of Government, but shall be issued subject to all the conditions specified in these rules.

6. The licenses issued will be current until they are withdrawn by the Port Officer, provided that this condition may be modified if it should be determined hereafter to fix any license fee.

7. All licenses will be registered in the order of granting, but when any license is permanently withdrawn, then the next license issued shall bear the number of the license withdrawn.

8. The number of the license must be painted in black letters on a white ground on both the bows of every licensed boat; the figures must not be less than six inches in length and four inches in breadth.

9. The license must be produced whenever demanded by the Port Officer of Chandbally or any of his subordinates, by any Officer of Police or Customs, or by any person using or hiring the boat.

10. Cargo-boats, the manjees of which shall not produce their license as aforesaid, may be treated as unlicensed boats, failing an explanation satisfactory to the Port Officer of Chandbally, or, in his absence, to the Custom Officer at the station.

11. Any goods found within the limits of the port on board of any boat not duly licensed and registered, shall, unless such goods be covered by a special permit from the officer in charge of the Custom-house, be liable to confiscation, and the owner or the person in charge of the boat shall be liable to a penalty not exceeding one hundred rupees.

12. No cargo-boats shall be licensed unless provided with a sufficient crew, to be specified in the license.

13. If any license be cancelled for any reason, the holder thereof shall be bound to deliver it up to the Port Officer of Chandbally.

14. Scale of crews:—

Class I.—Square-built, open, or decked.

For a boat of not more than 15 tons burthen, 4 men, including manjee.

Above	15	tons and under	20	tons,	5	"
"	20	"	25	"	6	"
"	25	"	30	"	7	"
"	30	"	35	"	8	"
"	35	"	40	"	9	"
		Above	40	"	10	"

Class II.—Bhurs or Pattamoondie boats.

For a boat of not more than 15 tons burthen, 4 men, including manjee.

Above	15	tons and under	20	tons,	5	"
"	20	"	30	"	6	"
"	30	"	35	"	7	"
		Above	35	"	8	"
Pattiah (small boats)		3 to 6		"	3	"

15. Any licensed cargo-boat found plying within the limits of the Port of Dhamra with less than the prescribed scale of crew under Rule 4, or with deficient ground-tackle and appliances, shall be liable to withdrawal of license until such deficiency be made good to the satisfaction of the Port Officer of Chandbally.

VI.—RULES FOR POOREE. (G. 1107, 3-5-75.)

1. Each application for the licensing and registration of a cargo-boat must contain particulars of the owner's name and residence and the tonnage of the boat.

2 The applications shall be made to the Collector of Customs at Pooree, who shall cause the boats to be examined and shall certify that they are seaworthy.

3. The Collector of Customs shall from time to time cause the boats to be surveyed, and, if any boat is found to be unsafe, shall withdraw the license held by the owner of the said boat until it shall have been repaired to his satisfaction.

4. The Collector of Customs may from time to time condemn any boat found to be thoroughly unseaworthy, and may refuse to allow it to be repaired.

5. The licenses issued will be free until further orders of Government, but shall be issued subject to all the conditions specified in these rules.

6. The licenses will be current until they are withdrawn by the Chief Officer of Customs, provided that this condition may be modified, if it should be determined hereafter to fix any license fee.

7. All licenses will be registered in the order of granting, but when any license is permanently withdrawn, then the next license issued shall bear the number of the license withdrawn.

8. The number of the license must be painted in black letters on a white ground on both the bows of every licensed boat; the figures must not be less than six inches in length and four inches in breadth.

9. The license must be produced whenever demanded by any officer of police or customs, or by any person using or hiring the boat.

10. Cargo-boats, the manjees of which shall not produce their license when called upon as aforesaid, may be treated as unlicensed boats, failing an explanation satisfactory to the Collector of Customs, or, in his absence, to the senior revenue officer at the station.

11. Any goods found within the limits of the port on board of any boat not duly licensed and registered, shall, unless such goods be covered by a special permit from the officer in charge of the Custom-house, be liable to confiscation.

12. No cargo-boats shall be licensed unless provided with a sufficient crew, to be specified in the license.

13. The license of a cargo-boat found plying contrary to the conditions of the license shall be liable to cancelment.

14. Should any license be cancelled for any reason, the holder thereof shall be bound to deliver it up to the Collector of Customs.

15. In respect of serving vessels which enter the roadstead of Pooree, the owners, manjees, and crews of all licensed cargo-boats shall obey all orders issued by the Collector of Customs consistent with these rules and the Consolidated Customs Act.

16. When any vessel arrives in the roadstead of Pooree and requires the services of cargo-boats, it shall be lawful for the Collector of Customs, with or without the application of the agents, owners, or commander of the said vessel, to apportion a certain number of cargo-boats for the service of the said vessel.

17. When the violence of the sea is so great that cargo-boats cannot ply without imminent danger to life or property, the Collector of Customs shall cause a storm or surf-flag to be hoisted, and boats shall not be bound to ply while such flag is flying.

18. Cargo-boats shall not ply with cargo by night, unless by permission of the Collector of Customs.

19. The hire of cargo-boats shall be two rupees for each trip, but the Collector of Customs has authority to regulate the rates.

VII.—RULES FOR CHITTAGONG.

1. Each application for the licensing and registration of a cargo-boat must contain particulars of the owner's name and residence and the tonnage of the boat.

2. The applications will be made over to the Marine Surveyor, in order of priority of receipt, that the boats may be surveyed and reported on by him.

3. The licenses will be issued on receipt of the Surveyor's report, and will be current for one year only from date of registration. A fee, at the following classified rates, will be charged on the issue of each license, and the same fee on its renewal every year:—

Open or decked boat, up to 3 tons burden ...	...	...	1 0 0
" " above 3 and not above 5 tons burden ...		...	1 8 0
" " " 5 " 10 " " ...		...	2 0 0
All above 10 tons burden	...	...	3 0 0

4. The number of the license must be painted in conspicuous white figures on both bows of the boat; the figures not to be less than six inches in length.

5. The license must be produced whenever demanded, and should therefore be in the custody of the manjee of the boat for the time being.

6. Cargo-boats, the manjees of which shall not produce their licenses when called upon, will be treated as unlicensed boats, unless good cause be shewn to the contrary.

7. Boats carrying cargo without a license will be liable to seizure and confiscation. In lieu of confiscation, the Collector of Customs is empowered, when he thinks proper, to accept payment of any sum not exceeding fifty (50) rupees.

8. No cargo-boat shall be licensed unless provided with a crew according to the following scale:—

Class I.—Square built, open, or decked.

For a boat of not above 10 tons burden, 3 men, including manjee.

Above 10 and not above 15 tons, 4 men, including manjee.										
"	15	"	"	"	20	"	5	"	"	"
"	20	"	"	"	25	"	6	"	"	"
"	25	"	"	"	30	"	7	"	"	"
"	30	"	"	"	35	"	8	"	"	"
"	35	"	"	"	40	"	9	"	"	"
				Above	40	"	10	"	"	"

Class II.—Dinghy-built Bhurs.

For a boat of not above 10 tons burden, 3 men, including manjee.

Above 10 and not above 20 tons, 4 men, including manjee.										
"	20	"	"	"	30	"	5	"	"	"
"	30	"	"	"	40	"	6	"	"	"
				Above	40	"	7	"	"	"

9. The license of a cargo-boat found plying contrary to the conditions of the license, with a crew fewer in number than is prescribed in such license, shall be liable to cancelment.

VIII.—RULES ISSUED BY THE LOCAL GOVERNMENT UNDER SECTIONS 130 AND 133 OF ACT VIII OF 1878.

Transhipment of Goods.

1. Applications for transhipment should be presented to the proper Officer of Customs before 3 P.M. on the day prior to that on which the transhipment is required, accompanied by the fees payable under section 133 of the Act on the following scale:—

For each transhipment between the hours of 8 A.M. and 5 P.M.

	Rs.	A.	P.	
On packages not exceeding four in number ...	1	4	0	per package.
On five packages	6	0	0	
On subsequent packages not exceeding 25 in number	0	6	0	"
On any further packages	0	4	0	"

2. When transhipments are not completed before 5 P.M., an additional fee of Rs. 4 will be charged

3. *Chittagong.*—The transhipment fees payable are as follows:—

		Rs.	A.	P.	
For single packages	...	0	8	0	per package.
For goods in bulk	...	6	4	0	per 100 maunds.

IX.—RULES ISSUED BY THE BOARD OF REVENUE UNDER SECTION 144 OF ACT VIII OF 1878. (B. 904½B., 2-11-78)

Exportation of Spirits under Bond for Excise Duty.

1. No spirit on which the full duty has not been paid is to be allowed to leave a distillery, whether private, licensed, or public, unless the following marks are legibly painted or cut on each end of the cask containing the spirit, *viz.*, the name of the distillery, the known mark of the proprietor, and the quantity and strength of the spirit contained in the cask (the strength being ascertained by a hydrometer). For instance, the marks on a cask of Dhobah Rum stand thus:—

2. Spirit for exportation by sea may be removed without payment of duty from a licensed distillery to the Custom-house, and from the Custom-house, on the person so removing them executing the bond required by section 144 of the Act for the payment of full duty in case of failure to export within four months, or to satisfy the Chief Customs Officer that the spirit has been landed at some other port within British India not being a free port. The bond is taken by the Chief Officer of Customs.

3. A member of some established house of business at the port of exportation must be one of the parties bound, and the parties bound are jointly and severally answerable for any amount which may ultimately fall due under the bond.

4. The Chief Officer of Customs may refuse the security tendered without assigning any reason, except in the event of an appeal from his decision.

5. The distillery and apparatus is considered as pledged for any amount which may become due under the bond.

6. On a bond being duly executed, and its execution certified by the Chief Officer of Customs, the Collector of Excise Revenue will grant a pass for the spirit bonded without payment of the duty.

7. On the spirit being brought to the Custom-house for exportation, the exporter must declare, in writing, by what bond it is protected, and produce the pass of the Collector of Excise Revenue and the distillery invoice. The spirit is then gauged for quantity, and proved to ascertain the strength, by a Custom-house officer. If the quantity and strength so ascertained be the same as that marked on the casks (the casks being the same which were removed from the distillery), the spirit is allowed to pass for export by sea, and the quantity is

* Meaning 5 degrees over London-proof.

written off on the bond. If the quantity and strength be not the same as that marked on the casks, duty is levied on the difference, as provided by section 147 of the Act.

8. The following rules should be observed for gauging casks lying with the bung-rod, whether the spirit be required for exportation or for local consumption. Government officers must, however, bear in mind that the results obtained from simple measurement by the bung-rod are only approximate. Other instruments and professional skill are needed to ascertain the exact contents of a cask:—[*N.B.*—The bung-rod has four sides; of these two opposite sides are marked in inches and tenths for taking diameters; a third is marked in imperial gallons for taking the "capacity" according to the diagonal line; the fourth relates only to the calculation of superficial circular gallons, and is not ordinarily used.]

(1.) Take care that the cask is laid perfectly horizontal with the bung exactly at the top.

(2.) Measure by the side of the rod showing imperial gallons, from the centre of the inside of the bung-stave to the lower chunt (*i.e.*, where the head fits into the staves), at each end of the cask. The mean between the measurements so ascertained is the "capacity" of the cask.

(3.) Measure by the side of the rod marked in inches the diameter from the inside of the bung-stave to the stave directly below it at the bottom. This gives the "bung-diameter."

(4.) Measure by the same side of the rod the depth in inches of liquor in the cask. This gives the "wet inches."

(5.) Turn to the page of the Ullage tables* which is headed with the ascertained "capacity," look along the top for the column corresponding to the "bung-diameter," and under this opposite the "wet inches" (shown in the left-hand column) will be found the "ullage" or liquid contents of the cask.

* The tables referred to are a reprint from the "Imperial Ullager," and can be had on application to the Board of Revenue.

9. When the entire bonded quantity is written off upon the bond, the Chief Officer of Customs should cancel the bond.

10. It is for the exporter to see that the exports made from time to time under a bond are properly written off or certified on the bond; and he must testify, by his signature to the entries, that the exports are correctly written off.

11. If, at the expiration of the period named in the bond and in section 144 of the Act, the entire quantity of spirit covered by the bond has not been accounted for as required in the Act, and written off as provided in the preceding clause, the Chief Officer of Customs will proceed to recover the duty due upon the quantity of spirit which may not have been so accounted for unless the currency of the bond shall have been renewed.

12. Time-expired bonds may be renewed at the discretion of the Chief Officer of Customs for a further period not exceeding four months from the date of the expiration of the first currency. On the expiration of the second currency, the Chief Officer of Customs will proceed to adjust such time-expired bonds and levy duty on the quantity of spirit unaccounted for.

13. A maximum allowance, according to the following scale, is made on account of ullage and leakage on spirit removed under bond, from a distillery in the interior, for exportation by sea, and on spirit imported from the Madras Presidency into Orissa:—

For a distance not exceeding 100 miles	5	per centum.
For a distance above 100 miles, but not exceeding 200 miles	7½	ditto.
For all distances exceeding 200 miles	10	ditto.

14. In the case of spirit exported under bond to another port within British India (not being a free port), in adjusting the bond, an allowance for

wastage and leakage during the sea voyage is made; for a voyage of one month, at the rate of two per cent., and for any longer voyage, at three and a half per cent.

15. Spirit for use as ships' stores during the voyage may be shipped, free of duty, on vessels clearing to a foreign port. Passes for such spirit are, however, detained at the Custom-house until the vessel for the use of which it is intended is actually under clearance, when they are made over to the shipper's servants. Such shipments must be made under bonds, to be cancelled on production of a certificate from the Preventive Officer on the ship that no portion of the spirits covered by the bond has been consumed in port. The bond is in the form C prescribed by section 144 of the Act, *mutatis mutandis.*

X.—RULES ISSUED BY THE LOCAL GOVERNMENT UNDER SECTION 155 OF ACT VIII OF 1878.

Spirit rendered unfit for human consumption.

1. Spirit imported into British India for use exclusively in arts, manufactures, or chemistry, which has been rendered effectually and permanently unfit for human consumption, is subject only to an *ad valorem* duty of 10 per cent. under Article 32, Schedule A of the Indian Tariff Act, XVI of 1875.

2. Whenever such spirit is imported from the United Kingdom into any port of the Bengal Presidency, before it can be admitted at the reduced rate of duty as aforesaid, the importer must satisfy the Collector of Customs at that port that the spirit has been rendered effectually and permanently unfit for human consumption, by the production of a certificate from a competent Customs or Excise Authority of the United Kingdom that the spirit has already been subjected, under proper supervision, in the United Kingdom, to a process by which it has been rendered effectually and permanently unfit for human consumption.

3. If the importer cannot so satisfy the Collector of Customs, the latter shall cause such spirit to be examined, and, if necessary, rendered unfit for consumption in the manner hereinafter described as applicable to spirit imported from other countries than the United Kingdom.

4. Whenever such spirit as aforesaid is imported from other countries than the United Kingdom into any port of the Bengal Presidency, the Collector of Customs at that port shall send a sample of such spirit to the Chemical Examiner for examination and report, at the expense of the importer; and if the Chemical Examiner shall certify that the spirit has been rendered effectually and permanently unfit for human consumption, the Collector of Customs shall admit it at the reduced rate of duty.

5. Whenever imported spirit is to be rendered effectually and permanently unfit for human consumption by officers of the Customs Department, the ingredient to be used for admixture with the spirit shall be caoutchoucine, and it shall be mixed with the spirit in the proportion of one part and half a volume of the caoutchoucine to 98½ parts of volume of the spirit, which shall not be of less strength than 30 per cent. over-proof.

6. But when it can be proved to the satisfaction of the Board of Revenue that the presence of caoutchoucine will render the spirit unsuitable for the purpose for which it is required, special sanction may be obtained for the use of woodnaphtha instead of caoutchoucine. In this case one part of volume of crude woodnaphtha shall be mixed with nine parts of volume of spirit having a strength not less than 30 per cent. over-proof.

7. The caoutchoucine, or the woodnaphtha, however, before its admixture with the spirit, must be tested by the Chemical Examiner to Government, who

must certify to the Collector of Customs that it is of the proper strength, fitted, if used in the proportions mentioned in Rule 5 or 6 to effectually and permanently render unpalatable and unfit for human consumption the spirit with which it is mixed.

8. Any expense which may be incurred by the Collector of Customs in rendering spirit unfit for human consumption or in ascertaining that it has been so rendered, must be paid by the importer.

9. The use of spirit methylated or caoutchoucined according to these rules is not permitted in the manufacture or preparation of tinctures, medicated spirits, hyponitrous ether, or other pharmaceutical preparations, or in the manufacture or preparation of any other article capable of being used as a beverage or internally as a medicine, with the exception of sulphuric ether, chloroform, and chloral hydrate.

APPENDIX B.

(*See Sec.* 11(*b*), *Chapter III*)

LIST OF ALL PORTS IN INDIA. (I. 53 C, 25-11-78)

NAMES OF PORTS. | NAMES OF PORTS. | NAMES OF PORTS.

BRITISH INDIAN PORTS.

BENGAL.

CHIEF PORT—Calcutta.

Aul or Rajbaree.
Balasore.
Subordinate ports of Balasore:
Chánua.
Churáman.
Laichanpur.
Sartha.
Subarnrekha.
Chandballe or Ravensport.
Chánua.
Chittagong.
Churáman.
Cuttack or False Point.
Davee.
Dhamra.
Subordinate ports of Dharma:
Aul or Rajbaree.
Chandballe or Ravensport.
Harsoon.
Pulta Moondai.
False Point or Cuttack.
Futtypore.
Harsoon
Laichanpur.
Mutacooah
Nundla.
Pooree.
Subordinate ports of Pooree:
Davee.
Futtypore.
Mutacooah.
Nundla.
Sahanda.
Pulta Moondai.
Rajbaree or Aul.
Ravensport or Chandballe.
Sahanda.
Sartha.
Subarnrekha.

BOMBAY.

CHIEF PORT—Bombay.

Achra
Agáshi.
Alibag.
Subordinate port of Alibág:
Kihim.
Anjanwell.
Anjarla.
Ankola.
Antora.
Bandora.
Bánkot.
Bassein.
Subordinate port of Bassein:
Kolibandar.
Bauliari.
Belápur.
Belikeri.
Bhagwa.
Subordinate ports of Bhagwa:
Kantynjal.
Kudyana.
Tena.
Bhala.
Bhándup.
Bhatkal.
Bhaunagar.
Bhiwandi.
Bilimora
Bingi.
Borya.
Broach.
Subordinate port of Broach:
Hansot.
Bulsar.
Subordinate ports of Bulsar:
Dungari.
Gudarda.
Hariya.
Kusumba.
Cambay.

BOMBAY—*continued.*

Chendia.
Chikhli.
Coompta.
Dáhánu
Subordinate port of Dáhánu:
Sawata.
Dántivera.
Degám.
Dehej.
Deogarh.
Dholera.
Dumas.
Dungari.
Edwan.
Gangáwali.
Gaviyar.
Gholwad.
Ghorebandar.
Gogo.
Gudarda
Hansot.
Hariya.
Harnay.
Honáwar.
Jaigarh.
Jambusar Taluqua.
Degám.
Kavi.
Tankária.
Jhaigowada.
Kálai.
Kalyán.
Kantyajal.
Karadi.
Karanja.
Karwar.
Subordinate port of Karwar.
Bingi.
Kasheli.
Kavi.
Kelsi.

LIST OF ALL PORTS IN INDIA.—*(Continued.)*

BRITISH INDIAN PORTS.—*(Continued.)*

BOMBAY—*continued.*

Kelva
Khairna.
Kihim.
Kirupani.
Kolak.
Kolibandar.
Koramthana.
Kudyana.
Kusumba.
Magdala.
Mahal.
Máhim.
Subordinate ports of Mahim:
Edwan.
Koramthana.
Usarni.
Wadrai.
Málwan.
Mandwa.
Manora.
Maroli.
Matunga Talaqua.
Matwád.
Mora.
Murdeshwar.
Murwa.
Nágotna.
Naughar.
Nausari.
Nawápur.
Nivli.
Panwel.
Subordinate ports of Panwel:
Chirner.
Phakland.
Parnera Talaqua.
Umarsari.
Subordinate ports of Umarsari:
Pocha.
Warli.
Phakland.
Pocha.
Purngarh.

BOMBAY—*continued.*

Rajapur Taluqua.
Viziádurg.
Yashwantgarh (Jaitapur).
Rajivda.
Rajpuri Taluqua.
Tálkhári.
Rander.
Ratnágiri.
Subordinate port of Ratnagiri.
Rajivda.
Rayi.
Redi.
Rewadanda.
Rewas.
Sadáshivgad.
Sakse Taluqua.
Antora.
Nágotna.
Sanján.
Sátpáti.
Sawata.
Shewa.
Shiráli.
Sundrai.
Surat.
Subordinate ports of Surat:
Bhala.
Dumas.
Gaviyar.
Karadi.
Magdala.
Rander.
Suverndurg Taluqua.
Anjarla.
Bánkot.
Harnay.
Kelsi.
Tadri.
Tálkhári.
Tankária.
Tanna.
Subardinate port of Tanna.
Kasheli.
Tárápur.

BOMBAY—*continued.*

Subordinate port of Tárápur:
Murwa.
Tena.
Thal.
Tonka Phausa.
Trombay.
Ulpad Taluqua.
Bhagwa.
Subordinate ports of Bhagwa:
Kantyajal.
Kudyana.
Tena.
Umarsari.
Subordinate ports of Umarsari:
Pocha.
Warli.
Umbargám.
Subordinate ports of Umbargám:
Jhaigowada.
Sanján.
Tonka Phausa.
Usarni.
Utan.
Vesáwa.
Vingorla.
Viziádurg.
Wadrai.
Wagra Taluqua.
Dehej.
Wari Taluqua.
Kirupani.
Warli.
Yashwantgarh (Jaitapur).

SIND.

CHIEF PORT.—Kurrachee.
Keti Bandar.
Sirganda.

MADRAS.

CHIEF PORT.—Madras.
Adrámpatám.
Ammapatám.

LIST OF ALL PORTS IN INDIA.—*(Continued.)*

Names of Ports.	Names of Ports.	Names of Ports.
BRITISH INDIAN PORTS.—*(Continued.)*		
MADRAS—*continued.*	MADRAS—*continued.*	MADRAS—*continued.*
Attakuyi.	Gópálapatám.	Náyakankótta.
Attangarai.	Gópaulpore.	Negapatám.
Attupuram.	Ipúrpálem.	Nizámpatám.
Badagarai.	Iskapalli.	Padubidri.
Baindúr.	Itamukkala.	Pákala.
Balaipatám.	Júvaládinne.	Pámanji.
Bápannapádu.	Kánuparti.	Parapanna.
Bárkúr.	Kápatt.	Parapanangádi.
Barwah.	Kásargódi.	Pásipatám.
Békal.	Kátacacheri.	Paumben.
Bendamúrlanka.	Káttumávadi.	Pentacóttah.
Beypoor.	Kavváyi.	Penumúdi.
Bimlipatám.	Kílakarai.	Pillaimadam.
Bódivanipálem.	Kodiempálliem.	Point Cálimere.
Cadalondi.	Kolam.	Ponáni.
Cálicut.	Kóttaikal.	Ponnapúdi.
Calingapatám.	Kottaipatám.	Porto-Novo.
Calláyi.	Kottapálem.	Púdi.
Cannanóre.	Kottapatám.	Pudimadaka.
Carungádu.	Krishnàjipatám.	Pudiangádi (Malabar).
Caup.	Krishnapátam.	Pudiangádi „
Chennayapálem.	Kulaségarapatam.	Pudupatám.
Chombáyi.	Kundapúr.	Púndi.
Chowghát.	Kúrkuyi.	Quilandi.
Cochin.	Kúttáyi.	Rámapatam.
Coconáda.	Mádáyi.	Ráméswaram.
Coilpatám.	Maipádú.	Shirúr.
Cónáda.	Málpe.	Sónápóre.
Coringa.	Mandapam.	Sundrapándiapatám.
Cóvelong.	Mángalore.	Taláyi.
Cuddalore (South Arcot).	Manjéshwar.	Tanúr.
Cuddalore (Malabar).	Marakáyapatám.	Tellicherry.
Cumbla.	Masúlipatam.	Terupalancudi.
Dámódarapatám.	Merkánam.	Tirumalavásal.
Darmapatám.	Molankadava.	Tóndi.
Dévipatám.	Morutóta.	Tóputorai.
Dugarázupatám.	Móttupalli.	Tranquebar.
Elatúr.	Mudiapatám.	Trikódi.
Emánangundu.	Múlki.	Tummalapenta.
Ennore.	Muttungal.	Tupili.
Ermál.	Muttupettai (Tanjore).	Túticorin.
Ervádi.	Muttupettai (Madura).	Uchil.
Etticolam.	Nágayalanka.	Udiavar.
Ezhara.	Nágore.	Udipi.
Gangádipálem.	Nambidalai.	Uppáda.
Ganjam.	Narsápúr.	Vaippár.

LIST OF ALL PORTS IN INDIA.—*(Concluded.)*

Names of Ports.	Names of Ports.	Names of Ports.
BRITISH INDIAN PORTS.—*(Continued.)*		
MADRAS—*continued*	BRITISH BURMA.	BRITISH BURMA—*continued.*
Valángani.	Chief Port.—Rangoon.	Maulmain.
Válanókkam.	Akyab.	Mergui.
Védálai.	Bassein.	Sandoway.
Velliangóde.	Kyouk Phyoo.	Tavoy.
Vizágapatám.		
NON-BRITISH INDIAN PORTS.		
BOMBAY.	BOMBAY.—*continued.*	MADRAS.
Cutch.	Kattywar—*continued.*	State of Travancore.
Jakháwu.	Nawabandar (under Nawánagar).	Allepey.
Koteshur.	Nawi-bandar.	Anjengo.
Lakhpat.	Pimpawao.	Coláchel.
Mándvi.	Porbandar.	Katúr.
Mundra.	Satya.	Káyankolam.
Rohar.	Sundrai.	Manakudi.
Tuna.	Sutrapara.	Manakodam.
Kattywar.	Talája.	Mangalamarattupula.
Beri.	Veráwal.	Palliport.
Bherai.	Wawánya.	Paranúr.
Chorwad.	Foreign Konkan.	Pattanam.
Jáfarábád.	Borli.	Poracand.
Jinjura.	Danda.	Púar.
Joria.	Jambli.	Púnthorai.
Kathiwadar.	Kumbhari.	Quilon.
Madhavpur.	Murud.	Velinjam.
Mahuwa.	Nandgaon.	State of Cochin.
Mangrol.	Rajpuri.	Cránganore.
Miáni.	Shriwardhan.	Maliyápuram.
Nawabandar (under Junágarh).		Náriakál.

Note.—The *port* of Cochin is British Indian.

FOREIGN EUROPEAN PORTS.

MADRAS.	BOMBAY.
French Ports	Portuguese Ports.
Karical.	Damaun.
Mahé.	Diu.
Pondicherry.	Goa.
Yanaon.	

APPENDIX C.

Form No. 1.

FORM OF APPLICATION for a License for private Warehouse prescribed by the Chief Customs-Authority under section 16 of Act VIII of 1878.

To

THE OFFICER IN CHARGE OF THE CUSTOM-HOUSE AT

Sir,

Please to comply with my request to be furnished with a license under section 16 of Act VIII of 1878 for a warehouse situated at
and about the distance of from the Custom-house.
The dimensions and other particulars of the godown are stated below. It is intended for the reception of all goods, as a general storehouse
The period of license not to exceed

Particulars of Godowns.

	Feet.	Inches.	
Length ...			Dry, airy, well-flued, and pucka-built. Can contain, with perfect safety and convenience tons of goods.
Breadth ...			
Height ...			

The godown is my own property (or the property of)
from whom I have engaged the same on a lease of

Place

Date *Name of applicant.*

Form No. 2.

FORM OF LICENSE for a private Warehouse prescribed by the Chief Customs-Authority under section 16 of Act VIII of 1878.

The undermentioned godown being in the occupation of
is hereby licensed as a private Warehouse for the reception of
with duty bonded under the rules of Act VIII of 1878. The godown is situated at
is the property of
and is of the following dimensions, namely—

	Feet.	Inches.
Length ...		
Breadth ...		
Height ...		

This license is granted to
and is not transferable to any other person or persons. It is in force for
from this date.

CALCUTTA CUSTOM-HOUSE, 187 . } *Collector of Customs.*

Form No. 3.

FORM OF DECLARATION by parties claiming drawback (Section 52).

DRAWBACK CERTIFICATE.

(Current for one year from its date)

FOR GOODS IMPORTED

No. of 187

by

Whereas made application to export to the goods enumerated below, valued at Co.'s Rs. Company's Rupees on the Captain under register number and dates hereunto specified, I hereby certify the said or representatives or assigns, are entitled to receive as drawback the sum of Co.'s Rs. Company's Rupees according to the rules established by existing regulations as hereinafter detailed, or such part of this sum as shall appear to be justly due on account of the several shipments set forth in this certificate. The drawback so claimable is to be paid on the receipt of official intimation that the vessel has proceeded to sea from Saugor with her Pilot.

Export Register No.	Date	Description of goods.	Quantity of goods	Value of goods			Rate of drawback.	Amount of drawback.			REMARKS.
				Co's Rs.	A.	P.		Co.'s Rs.	A	P.	

Examined and registered.

Drawback Supervisor. *Collector of Govt. Customs.*

GOVERNMENT CUSTOM-HOUSE ;
Calcutta,
The 187 .

ENDORSEMENT.

I do hereby declare that the within mentioned goods passed for shipment by Export-free Register No. , of date , per ship , Captain , bound for , and on which I claim drawback, have been actually exported, have not been relanded, and are not intended to be relanded at any port in British India, and that I was at the time of entry and shipment, and continue to be, entitled to drawback thereon.

Declared before me
this day of 187

Collector of Customs.

Form No. 4.

FORM OF IMPORT MANIFEST prescribed by the Chief Customs-Authority under section 55 of Act VIII of 1878.

1. Name and description of Vessel (whether sailing or steamer)
2. Tonnage
3. National character of the Vessel
4. Name of Master
5. Port from whence arrived

Instructions to Pilots and Masters.

1. A copy of this form of Manifest should be presented to the Master of every inward bound vessel by the Pilot as soon as possible after that officer boards her.

2. The Master, on receipt of the Manifest, should fill up the heading, as well as columns 2, 3, 4, 5, 6, and 7, and should sign and return the document to the Pilot before passing Diamond Harbour.

3. The Pilot, on receiving back the Manifest, should countersign the same, close the wrapper, seal it, and, if the vessel is a sailing ship, despatch the document by the first dâk boat that arrives alongside the vessel.

4. If the vessel is a steamer, the Pilot, after countersigning and sealing the Manifest, should make it over to the Customs Officer, if there be any on board; or, if there be none, to the Master, for presentation at the Custom-house at the time of entry inwards.

1	2	3	4	5	6	7	8	9	10	11
Not to be filled in by Master.	To be filled in by the Master.						Not to be filled in by the Master.			
Date of application.	Marks and Nos. on Packages.	Number of packages or quantity.	Description of goods.	Where shipped.	To whom consigned.	Whether to be landed, transshipped, or taken on to another port.	Line numbers.	Amount of duty.	Register Nos. and dates.	Memo. of cargo discharged to be made by Preventive Officer or Jetty Shed Officer.

Form No. 4 A.

FORM OF IMPORT MANIFEST OF STORES prescribed by the Chief Customs-Authority under section 55 of Act VIII of 1878.

Name of Vessel
Name of Master
Where from
Date of arrival in Port
Date of departure from Port

N.B.—To be delivered by the Pilot to the Master of every vessel on arrival at the Sandheads. Masters are warned that this list must be carefully filled in and delivered to the Collector of Customs with the Manifest on arrival. It will be carefully checked afterwards by a Preventive Officer, and all discrepancies will be reported to the Collector of Customs. If any of the articles mentioned in this list are not on board, a note to that effect should be made opposite such items.

Quantity in stock on arrival.	Description of stores.	Stores intended for consumption in Port.	Stores intended for consumption on the homeward voyage.	Quantity in stock at time of departure.

Form No. 5.

FORM OF APPLICATION for entry inwards (section 57).

To

THE COLLECTOR OF CUSTOMS, CALCUTTA.

Sir,

have the honor to request that you will be good enough to allow inward entry to the ship Captain of tons register, under colors from

have, &c.,

Form No. 6.

FORM OF BILL-OF-LADING (section 58).

Shipped in good order and well conditioned by in and upon the good ship called the whereof is master for this present voyage and now riding at anchor in the and bound for being marked and numbered as in the margin, and are to be delivered in the like good order and well-conditioned, at the aforesaid port of (the act of God, the Queen's enemies, fire, and all and every other dangers and accidents of the seas, rivers, and navigation of whatever nature or kind soever excepted, save risks of boats, so far as ships are liable thereto*) unto or to assigns paying freight for the said goods with primage and average accustomed. In witness whereof the master or purser of the said ship hath affirmed to bills-of-lading, all of this tenor and date, the one of which bills being accomplished, the other to stand void.

Dated in

* Damage done to the cargo by rats on board is not within the exception, and the owner is liable for it, although there are cats on board. Whether or not the words of the exception apply to damage done by water entering through a hole made by rats is doubtful.

Form No. 7.

FORM OF APPLICATION for entry outwards (section 61).

To

THE COLLECTOR OF CUSTOMS.

Sir,

We have the honor to request that you will grant entry outward of the
S. S. Captain Tons
bound to under color.

We have, &c.,

Form No. 8.

FORM OF PORT-CLEARANCE (section 62).

Fort William,

Port-clearance for the
burthen tons under colors
bound to

This is to certify to whom it may concern that the owners of the above-mentioned vessel have rendered an account of Import and Export Cargo, and have complied with all the regulations of this Port.

Duty Free.

	Not entitled to drawback.	Entitled to drawback.

Form No. 9.

FORM OF APPLICATION for Port-clearance (section 63).

To

THE COLLECTOR OF CUSTOMS.

Sir,

Please grant an order for the port-clearance of the British
S. S. Captain
register tonnage for

We have, &c.,

The 187

Form No. 10.

FORM OF EXPORT MANIFEST prescribed by the Chief Customs-Authority under section 63*a* of Act VIII of 1878.

1. Name and description of Vessel (whether sailing or steamer)
2. Tonnage
3. National character of the Vessel
4. Name of the Master
5. Port or Ports of destination

No. and date of Customs-Authority.	Marks.	Nos.	Nature of packages	Contents of packages.	Weight.			To whom consigned.	By whom shipped.	

Cleared outward the of 18

I do hereby declare that the contents of the above Manifest are truly stated.

Collector of Customs. *Commander.*

This day of 18

Form No. 11.

FORM OF GUARANTEE under section 66 of Act VIII of 1878.

We having been appointed by , Master of the steamer/ship , as his Agents, and having accepted such agency with all the duties and responsibilities connected therewith, do hereby, for ourselves and for every two or more of us, and for each one of us, and for our and each of our executors and administrators, covenant and agree with the Collector of Customs at Calcutta, that, in consideration of his granting a port-clearance to said steamer/ship now laden and ready to proceed on her voyage to we will produce to the said Collector of Customs, within five days from the date hereof, the Manifest in duplicate in the form prescribed by the Chief Customs-Authority and all other documents which are necessary, or may be required by the said Collector of Customs in connection with the clearance of the aforesaid steamer/ship , and in the event

of failure on our part to produce such Manifest in duplicate and such other documents within the said period of five days, we hereby agree to forfeit and pay to the said Collector of Customs the sum of Rs. , and we declare that this covenant is entered into under the provisions of Act VIII of 1878 of the Governor-General of India in Council, and is for the performance of a public act in which the public are interested.

Signature of Agents.

I hereby declare that the above signature was written in my presence by Mr.
of the firm of

Signature of witness.

Messrs.
have been duly authorised to act as my Agents.

Signature of Master.

Signed, sealed, and delivered in the presence of

Form No. 12 (*a*).

FORM OF BOAT-NOTE (section 76).

Note No. *Ship* *This* 18

To

THE COLLECTOR OF GOVERNMENT CUSTOMS, CALCUTTA.

Sir,

Be pleased to receive at the Custom-house the undermentioned goods from the Ship Captain to be landed on the Custom-house Wharf:—

Marks and Nos. on packages.	Number and description of packages.	Description of goods.	Names of consignees.	To whom delivered.

Officer on Board.

Preventive Officer.

Form No. 12 (*b*).

FORM OF BOAT-NOTE to protect shut-out Goods (section 76).

Ship's Name
Number and date of Shipping-bill
Number and date of Boat License

Marks.	Quantity.	Description of packages and contents.

Preventive Officer.

The of 187

Ship's Officer.

N.B.—Unless shut-out goods are protected by a boat-note, they are liable to detention by the Patrol Officers.

Form No. 12 (*c*).

FORM OF BOAT-NOTE in case of duty-paid Salt (section 76).

Ship
Boat-note No.
License No.
Manjee's Name
Commenced
Completed
Date of discharge
Rowannah quantity
Rowannah No.
Quantity discharged
Boat fully laden or not
Rowannah completed or not
Merchant's Name
Destination
Gomastah's Name

NOTE.—The counterfoil note must be signed by the Ship's Officer and the Preventive Officer before the boat-note is detached from the book.

Ship's Officer.

Preventive Officer.

Form No. 12 (*d.*)

FORM OF BOAT-NOTE for bonded salt (section 76).

Ship *Captain* *From*

Date
Bonders
Bond No. of for
Boat-note No.
License No.
Commenced
Completed
Maunds
Salt
Date and hour of despatch
Boat fully laden or not
Whither bound
Manjee
Bonder's Churrundar
Govt. Churrundar

Ship's Officer.
Preventive Officers.

Form No. 13.

FORM OF BILL-OF-ENTRY prescribed by the Chief Customs-Authority under section 86 of Act VIII of 1878.

Name and description of Vessel (whether sailing or steamer)
Nationality
Name of Master
Port from which arrived

To

THE COLLECTOR OF GOVERNMENT SEA CUSTOMS.

Sir,

Please to grant a permit to pass into town the undermentioned goods :—

1	2	3	4	5	6	7	8	9
Number and description of packages.	Marks and Nos. upon packages.	Description of goods and contents of each package.	Total quantity of goods.	Rate of value in rupees of each class or description of goods.	Total value in rupees of each class or description of goods.	Declared real value under section 29, Act VIII of 1878	Amount of duty.	Name of owner, importer, or consignee.

Total amount of duty, Rs.

do hereby declare that the goods specified above are of the growth, produce, and manufacture of and are of the value of Rs. as entered above. Witness hand, this day of 187

Witness to signature
Declared value
Appraiser

duly authorized to act on behalf of

(Section 89.)

Form No. 14.

FORM OF GENERAL REGISTER of Customs duty and other Government demand receivable by the Cashier of the Calcutta Custom-house.

The of 187

Accountant's No.	Name of payer.	Description of receipts.				Amount.		

(Section 89.)

Form No. 15.

Paid in this day, on account of Customs and Marine Dues, Government Currency Notes and Silver as follows, namely :—

Letter and No. of Notes	Value of each Note.	Total amount.

(Section 89.)

Form No. 16.

CUSTOM-HOUSE, CALCUTTA,

The 187

Accountant's No.
Cashier's No.
Payer's Name
Amount
Account of

Cashier.

Form No. 17.

Month and date.		Accountant's Nos.	Cash Nos	Amount of duty	Total amount of duty.	REMARKS.

(Section 89.)

Form No. 18.

FORM OF REGISTER OF GOODS IMPORTED BY SEA.

Register No. and date.		Number & nature of packages.	Marks and Nos.	Vessels.	Commanders.	Whence imported.	Colors.	Applicants' names.

Form No. 19.

FORM OF APPLICATION TO WAREHOUSE GOODS prescribed by the Chief Customs-Authority under section 91, Act VIII of 1878.

Name of Vessel
Nationality
Master's Name
Port from which arrived

To

THE COLLECTOR OF GOVERNMENT SEA CUSTOMS.

SIR,

Be pleased to permit the undermentioned goods, which I declare to be the growth, produce, or manufacture of and enter at the total value of Rs. , to be warehoused under Bond at

1	2	3	4	5	6	7	8	9
Number and description of packages.	Marks and Nos. upon packages.	Description of goods and contents of each package.	Total quantity of goods.	Rate of value in rupees of each class or description of goods.	Total value in rupees of each class or description of goods.	Declared real value under section 29, Act VIII of 1878.	Amount of duty.	Name of owner, importer, or consignee.

Total amount of duty, Rs.

Witness to Signature
Declared value
Appraiser

duly authorized to act on behalf of

Form No. 20.

FORM OF PASS (section 93).

BOND CHECK WHARF TICKET PASS.

No. of Perwannah No. of 187

Ship , *Captain*

Pass to the Godown of Messrs.

No. Street

To the Bonding Officer, } *Wharf Assistant.*

Messrs. Godown

No. Street } *The day of* 187

Form No. 21.

FORM OF APPLICATION to remove Goods from one Warehouse to another in the same Port prescribed by the Chief Customs-Authority under section 104, Act VIII of 1878.

To

THE OFFICER IN CHARGE OF THE CUSTOMS-HOUSE AT

Sir,

Please to permit the removal of the undermentioned goods from the * warehouse †

to‡

for the unexpired period of warehousing remaining in respect to the goods, the same having been originally entered by virtue of Act VIII of 1878 in the books of the warehousing department, No. , dated

for § under the obligations and conditions at present attached to the goods.

1	2	3	4	5	6	7
Marks and Nos. of packages.	Description of packages and of goods.	Contents of packages.	Rate of value of each class or description of goods.	Amount of value of goods as entered in Custom-house book.	Rate of duty chargeable or paid upon the goods.	Names of the persons by whom goods first passed into warehouse.

Note.—If the goods to be removed shall have been sold or transferred by the original proprietor or agent, a certificate of such sale or transfer shall accompany the application.

* Public or private.

† Describe the warehouse.

‡ The warehouse into which the removal is intended to be made must here be distinctly described.

§ Here insert the period

Form No. 22.

FORM OF APPLICATION for permission to remove warehoused Goods from one Port to another Port, in order to be re-warehoused at the latter Port, prescribed by the Chief Customs-Authority under section 105, Act VIII of 1878.

Name of Vessel in which the goods were imported
Master's Name
From what Port
No. and date of Pass for warehousing granted under section 93
Name of Vessel in which the goods are to be exported

To

THE OFFICER IN CHARGE OF THE CUSTOM-HOUSE, CALCUTTA.

Sir,

Please to order to be passed from the warehouse at the undermentioned goods intended for exportation to the Port of in order to be re-warehoused there :—

1	2	3	4	5	6	7	8
Number and description of packages.	Marks and Nos. upon packages.	Description of goods and contents of each package.	Total quantity of goods.	Rate of value in rupees of each class or description of goods.	Total value in rupees of each class or description of goods	Name of owner.	REMARKS.

The Custom-house value of the above is Government Rupees

Form No. 23.

FORM OF ACCOUNT OF GOODS removed under section 105 (section 106)

No.

FROM

Collector of Customs, Calcutta,

To

THE COLLECTOR OF CUSTOMS,

Dated the 187

Sir,

The undermentioned packages having been allowed free transhipment on board , I have to request you will make the

usual return showing receipt of customs dues at your Port
Exported under Section 105, Act VIII of 1878.

I have, &c.,

Collector of Customs

Marks and Nos.	Quantity	Quality	Vessel imported from	Shippers.

Form No. 24.

FORM OF APPLICATION to clear Goods for Home Consumption or for Shipment, prescribed by the Chief Customs-Authority under section 113 of Act VIII of 1878.

Name of Vessel in which the goods were imported
Master's Name
From what Port
No. and date of Pass for warehousing granted under section 93
Name of Vessel in which Goods are to be exported

To

THE OFFICER IN CHARGE OF THE CUSTOM-HOUSE, CALCUTTA.

Sir,

Please to order to be passed from the warehouse at the undermentioned goods intended for $\frac{\text{home consumption}}{\text{exportation}}$

1	2	3	4	5	6	7	8
Number and description of packages.	Marks and Nos. upon packages.	Description of goods and contents of each package.	Total quantity of goods.	Rate of value in rupees of each class or description of goods	Total value in rupees of each class or description of goods.	Amount of duty.	Name of owner.
	Total value	of Goods ..					

The Custom-house value of the above is Government Rupees
Total amount of duty

Form No. 25.

FORM OF SHIPPING-BILL prescribed by the Chief Customs-Authority under section 137 of Act VIII of 1878.

Shipping-Bill ...
1. Warehouse or drawback goods.
2. Foreign goods not for drawback.
3. Goods exported under special rule of restriction.
4. Country goods subject to duty.
5. Country goods not subject to duty.

(State, as described, the class to which the goods to be exported belong.)

1	2	3	4	5	6	7	8	9	10	11	12	13
Name and description of vessel (sailing or steamer.)	Nationality.	Master's name.	Port or place of destination.	Marks.	Nos.	Description of packages.	Quantity, quality, and description of goods.	Rate of value in rupees of each class or description of goods.	Total value in rupees of each class or description of goods.	Declared real value under section 29 of Act VIII of 1878.	Amount of duty.	REMARKS.

claim drawback on Total value Total amount of duty
declare the value of the goods above described to be
Name of Exporter or Agent
Calcutta, day of 187

Form No. 26.

FORM OF PASS FOR EXPORTATION OF SPIRIT (Section 150).

BONDED RUM.

PASS FOR GOODS TO BE EXPORTED BY SEA FROM CALCUTTA TO THE

When the above rum is received on board, the Preventive Officer will endorse this Perwannah and deliver it to the Shipping Sircar, who will grant a receipt for it stating the Register No. and the quantity. The receipt to be delivered to the Visiting Inspector in lieu of the Perwannah.

Govt. Custom-house From the Wharf.
The of 187
Export-Free Register No. Collector of Govt. Customs.
Passed on the By me

Form No 27.

FORM OF SECURITY-BOND required under section 161.

KNOW all men by these Presents that we

are held and firmly bound unto the Secretary of State for India in Council in the sum of Rupees*

of lawful money of British India, to be paid to the said Secretary of State in Council, his certain attorney, successors, and assigns, for which payment to be well and truly made, we bind ourselves, our heirs, and representatives jointly, and every two of us bind ourselves, our heirs, and representatives jointly, and each of us binds himself, his heirs, and representatives severally firmly by these Presents sealed with our respective seals, dated this day of One thousand eight hundred and and each of us the said

doth hereby for himself, his heirs, and representatives covenant with the said Secretary of State in Council, his successors and assigns, that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the superintendence of the High Court of Judicature at Fort William in Bengal other than the said High Court in its Original Jurisdiction, the same shall and may at the instance of the said Secretary of State in Council be removed into, tried, and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the said is the† of the ship or vessel called the of the burthen of tons, and the said vessel is laden with an export cargo and ready to proceed on a voyage from the Port of to the Port of in British India, for which Port the said has declared that the said ship is bound. And whereas the Collector of Customs for the Port of has on good causes and considerations refused port-clearance to the said ship unless the said with two sufficient sureties should execute such a bond as above written, with such conditions as hereunder written which he the said as principal, and the said as his sureties, have agreed to do. Now the conditions of the above written bond is such that if the above bounden or some or one of them, their heirs or representatives, shall and do on or before the day of One thousand eight hundred and produce, or cause to be produced, to the Collector of Customs for the Port of for the time being, or the officer in charge of the Custom-house for the time being, a certificate from the proper officer of the said Port of to which the said ship has been declared bound as aforesaid, of her safe arrival on or before the day of next at the said Port, or shall show, or cause to be shown, to the said Collector of Customs for the Port of for the time being, or the officer in charge of the Custom-house for the time being, good and sufficient reason for the non-production of such certificate as aforesaid, as provided in section 161 of Act VIII of 1878 of the Governor-General of India in Council, then the above written bond shall be void, otherwise to be and remain in full force and virtue.

Signed, sealed, and delivered

* Double the amount of duty which would have been chargeable on the cargo if the ship had been declared to be bound for a Foreign Port.

† Owner, Agent, Master or Commander, as the case may be.

Form No. 28.

FORM OF GENERAL PASS FOR COASTING-VESSELS (section 164).

GRANTED TO

Steamer

You are hereby permitted to ply the Steamer

Commander

with Certificate under section 28 of Act VIII of 1876, and to carry

(not to be landed without being counted) between the Port of Calcutta and the several ports on the Orissa Coast without the usual port-clearance, on the express understanding that you keep up a cargo-book as prescribed by section 165 of the Customs Act (VIII of 1878), and that you furnish a copy thereof for every voyage inward and outward. You will be allowed to put in your Export Cargo List from one voyage together with your Import List of the following voyage. Any violation of the above conditions will render this General Pass liable to cancelment.

Current to

By order of the Board of Revenue, L. P.,

Given under my hand and seal this day of

One thousand eight hundred and

Collector of Customs.

Form No. 29.

FORM OF CARGO-BOOK to be kept by Masters of Coasting-Vessels (section 165).

Port of
Ship's Name
Tonnage
Master's Name
Whither bound
Left on the 187 .
Arrived on the 187 .

No. and description of packages.	Description of goods (Foreign).	Description of goods (Country).	Measure, quantity, or weight.	Value.			Shipper's name.	Consignees.	Delivered.
				Rs.	A.	P.			

Master.

APPENDIX D.

(See Section 64.)

(I).—Table of Port Dues levied in the Ports of the Bengal Presidency.
(Sec. 45, Act XII of 1875.)

Name of Port.	Vessels chargeable.	Rate of Port-dues.	Due how often chargeable in respect of same vessel.
Chittagong ...	Seagoing vessels of ten tons and upwards.	Not exceeding four and-a-half annas per ton.	Once in sixty days.
Port Canning ...	Seagoing vessels of twenty tons and upwards.	Not exceeding four annas per ton; provided that, in the case of *dhonis* and country vessels employed in the coasting-trade, the rate shall be one-half the rate chargeable in respect of other vessels.	Whenever the vessel enters the port, except in the case of *dhonis* and country vessels employed in the coasting-trade, which shall not be chargeable with port-dues at the same port more than once in ninety days.
	Tug-steamers and river-steamers belonging to Port Canning.	Not exceeding four annas per ton.	Once between the 1st January and the 30th June, and once between the 1st July and the 31st December in each year.
Calcutta ...	Seagoing vessels of twenty tons and upwards.	Not exceeding four annas per ton; provided that, in the case of *dhonis* and country vessels employed in the coasting-trade, the rate shall be one-half the rate chargeable in respect of other vessels.	Whenever the vessel enters the port, except in the case of *dhonis* and country vessels employed in the coasting-trade, which shall not be chargeable with port-dues at the same port more than once in sixty days.
	Tug-steamers and river-steamers.	Not exceeding four annas per ton.	Once between the 1st January and the 30th June, and once between the 1st July and 31st December in each year.
Cuttack Ports,—namely, Balasore, Chúrámán, Laichhunpur, Chánua, Subarnrekha, Dhamra, and Sartha.	Seagoing vessels of three hundred maunds and upwards.	Not exceeding six annas per hundred maunds.	Whenever the vessel enters the port.

(II).—Port Charges payable to the Commissioners, Calcutta (P. C. R., p. 220).

Particulars.	Rs.	A.	P.
Hauling to or from moorings, each operation	16	0	0
Ditto ditto swinging ditto	10	0	0
Re-mooring	16	0	0
Hauling in and out of dock	30	0	0
Transporting or removing from one part of the port to another ...	25	0	0
Removing from one mooring to another at the request of the Agents or Masters	50	0	0
Hooking	16	0	0
Measuring a vessel to fix tonnage	30	0	0
Measuring space occupied by crew in a sailing vessel	10	0	0
Measuring engine-room and crew space in steamers	30	0	0

Occupation of Fixed Moorings.

All the year round, per diem.

All vessels up to	199 tons	...	...	...	...	1	8	0
" from	200 to	299 tons	...	..	...	2	0	0
" "	300 "	399 "	..	...	...	2	8	0
" "	400 "	499 "	...	...	...	3	0	0
" "	500 "	599 "	...	...	..	3	8	0
" "	600 "	999 "	...	...	...	4	0	0
" "	1,000 "	1,249 "	...	...	...	5	0	0
" "	1,250 "	1,499 "	...	...	...	6	0	0
" "	1,500 "	1,749 "	...	...	...	7	0	0
" "	1,750 "	1,999 "	...	...	...	8	0	0
" "	2,000 "	2,249 "	...	...	...	9	0	0
" "	2,250 "	2,499 "	...	...	...	10	0	0
" "	2,500 "	2,749 "	...	...	...	11	0	0
" "	2,750 "	2,999 "	...	...	...	12	0	0
" "	3,000 and upwards		...	...	...	15	0	0
Swinging moorings (occupation of)			...	...	...	2	0	0
Special rate for swinging moorings occupied by tug-steamers, per mensem						30	0	0

Other Fees.

Use of buoy hauling in or out of dock	10	0	0
Extra fee for Harbour Master employed on Sundays, holidays, or at night	16	0	0
Detention of Harbour Master, per diem	10	0	0
Salvage on anchors, and chains, per cwt.	3	8	3
Charge for examination of ship's bottom by native divers ...	37	9	0
Services of European divers with apparatus, per diem	50	0	0
Anchor-boat hire, per diem	32	0	0
Steam anchor-boat	50	0	0
Heave-up boat hire	20	0	0
Hawser-boat hire	6	0	0
Magazine fees payable on delivery—			
On sporting powder, per lb.	0	0	6
On blasting powder, per lb.	0	0	3
Magazine charges for godown rent on all packages of 25lbs and under, per month or portion of month	0	1	0
Magazine charges for godown rent on all packages over 25lbs, and not exceeding 50lbs	0	2	0
Magazine charges for godown rent on packages over 50lbs ...	0	4	0

(III.)—Hospital Dues (P. C. R., p. 220).

Hospital port-dues leviable in accordance with the Notification dated 10th September, 1867, made under the power vested in the Lieutenant-Governor by section 2, Act III (B. C.) of 1867.			
Seagoing vessels on every entry in the port, per ton ...	0	0	9

NOTE.—Hospital dues may be compounded for one year from the date of first entry by paying at once on the first entry of the vessel in the port three times the rate fixed for each entry.

APPENDIX E.

WHARF RULES.

Inspectors and others landing goods at the Custom-house are to appoint watchmen to take care of the goods, who should hold the badge or written authority of the person appointing them, and produce it when required by an Officer of Customs.

2. No packages may be opened on the wharf without the Collector's order, or, if for appraisement, except under direction of an Appraiser.

3. Expenses incurred in advertising and removing packages are payable by the owners at the time of passing the goods.

4. Wharf Assistants are prohibited from making purchases on the wharf, or taking unauthorised fees or presents.

5. The hours of attendance of Assistants are from 10-30 A. M. to 5 P. M.

6. A medical certificate should be produced by a Wharf Assistant unable to attend from sickness, and the time for which leave is required should be stated.

Receiving Goods on the Wharf.

1. The Controller or Supervisor's signature should appear on boat-notes before the goods which they protect can be received on the wharf.

2. Wharf Assistants are required to see that the packages correspond with the particulars given of them in the boat-notes, and to bring to the notice of the Controller without delay all discrepancies in boat-notes.

3. Wharf Assistants should sign boat-notes, attesting their correctness, and the boat-notes of each vessel are to be filed by the Supervisors of the division in which such vessel's cargo may be placed.

4. Packages should be properly arranged in their respective divisions, so that there may be no difficulty in finding any mark or number that may be called for. Packages allowed to be disarranged will be re-arranged at the expense of the Wharf Assistant.

5. Packages should be stored 6 or 8 inches from the walls.

6. Wharf Assistants are strictly cautioned from receiving packages containing matches, acids, or other inflammable articles within their sheds; and to bring to the notice of the Controller, immediately they find from their boat-notes or information otherwise received, that such articles are about to be landed.

7. Wharf Assistants should not allow packages to be thrown down, and should note in their books packages brought in wet, broken, or damaged.

Reporting and passing Goods.

1. When packages are sent for by the Appraiser, their marks and numbers should be entered on the Chalan by the Wharf Assistant, and the applicant's signature taken as an acknowledgment of the removal of the packages from the sheds to the Appraiser's office.

2. Wharf Assistants must give correct landing dates and size of packages on Passes in the following form:—

Crates	...	3	7	3	1	4	18
Casks	...	1	2	4	5	2	14
Cases	...	2	4	1	6	7	20
Total	...						

Landed in part or in full 10th, 12th, 13th, 14th, and 15th May.

Size	Cases	6	dozens.
	Casks	12	"
	Crates	12	"

3. Wharf Assistants must give the landing dates on the upper half of the Pass, and on the lower half the date of passing.

4. Wharf Assistants, in passing goods, should compare the marks, Nos. and description of packages with those stated in the protective document, which they will endorse thus:

"10th July 1861 passed 20 packages, *viz.*, 10 cases, 7 bales, and 3 casks, on four carts (in part or in full). Marks and Nos. correct." Should the Pass be for cases or casks of wine, beer, or spirits, of different sizes, the number of packages of each size must be stated at the time of passing.

5. When any official document is presented having corrections thereon, not countersigned by the Collector, or his Deputy or Assistant Collector, the Wharf Assistant should immediately obtain the Controller's orders.

6. When Passes are presented for packages that are broken or whose contents are loose, or the marks on which are defaced, the Wharf Assistants should note on the Pass,—"Casks broken, contents packed in gunny, or marks defaced," as the case may be, and send the document by the sircar to the Controller for the Collector's orders.

7. No full casks or cases of wine, beer, or any other liquor are to be passed out until the empty ones covered by the same perwannah have been removed. This rule applies where persons are allowed to fill up beer, spirits, tar, &c., on the wharf before passing.

8. No packages can be removed before the wharfage and other charges are adjusted, and Wharf Assistants are not to pass any goods unless the protective document bears the words "signed by the Controller or Supervisor," "bill paid," or "not subject," as the case may be. The Wharf Assistants at the gates should not receive any documents (baggage passes only excepted) unless so endorsed.

9. A Wharf Assistant, in reporting on "letters of call," should see that the marks, Nos. and description of packages correspond with those stated, and should return the "letters of call" to the Controller with his answer.

Import Gates.

1. The Assistant in charge should not allow any packages to be passed out without a protective document duly endorsed, and should satisfy himself that the packages correspond with the particulars entered.

2. The Assistant should keep a register, in which he should enter the particulars endorsed on the Pass, and should countersign the endorsements with his initials in red ink.

3. All Passes passed in part are to be sent every morning to the Wharf Department on the opening of the office, and those passed in full to the Record Department.

4. No goods are to be passed out until the Bill-of-entry, duly passed by the Collector and endorsed by the Assistant Appraiser, thus, "appraised in full," or "appraised in part," is delivered to the Gate Officer; if appraised in part only, the portion appraised is to be passed. H. M. Free Passes will not require the signature of the Appraiser, but the orders of the Collector only.

5. No Bills-of-entry, on which goods are passed in part, are to be delivered to sirkars, unless at the requisition of the Appraiser: when such Bills-of entry are completed, they are to be sent in a receipt-book to the Record; if in part, to be kept by the Gate Officers until completed. Transhipment Passes accompanying goods on board are only to be delivered to the Preventive Officer or Preventive Peon as the case may be, his receipt being taken for the same.

6. All carts will be protected by Gate Passes signed by the Jetty Shed Officer. The Custom-house Gate Officer should compare the marks, Nos. &c., of packages with the particulars given in the Bills-of-entry and Gate Pass, and, if correct, pass out. The Bill-of-entry is then to be endorsed, and the quantity passed noted in the Gate Register. The Gate Pass is then to be initialled in red ink by the Custom-house Officer, and returned to the Jetty Gate Officer.

7. Goods brought to the gate not corresponding in marks, Nos. and other particulars given in the Bills-of-entry, or if in excess or short of the quantity, are to be sent back at once to the Shed Officer for correction before the goods can be passed out. Goods which do not correspond in marks and Nos. or without marks can be passed out under special orders of the Collector with the consent of the Jetty authorities and the Ship's agents.

8. To expedite the passing of goods the Gate Officers should pass out all goods brought to their gates without reference to the particular shed from which the goods may have been sent. The Gate Officer should not take up any Gate Pass and pass out goods a portion of which has been passed at another gate.

9. As the Gate Officers at the Jetties are there on the part of Government, they will receive their orders and instructions through the Wharf Department only, and should therefore refer to the Wharf Controller when necessary.

10. The hours of work for Assistants at the Jetties are from 10 A.M to 6 P.M., except on Saturdays, when they are from 10 A.M. to 4 P.M. For one hour's attendance in the evening (*i.e.*, from 5 to 6 P.M.), the Port Commissioners pay a monthly sum of Rs. 200 as an overtime allowance for passing goods through all the gates. This amount is divided amongst the Officers on duty at the Jetty gates and the Supervisors. All applications to work at the Jetty gates must be made to the Collector of Customs, if within office hours, and to the Wharf Controller or the Visiting Wharf Supervisor after this time. Applications to work on holidays must be made to the Collector of Customs the previous day. The Gate Assistants must not visit the sheds or leave their posts during work hours.

Export Gate.

1. Check-notes for goods intended for exportation should be presented at the time they are brought to the Assistant at the gate, who will register them, and give the date of entry on the perwannah at the time of passing, for the adjustment of wharfage.

2. In passing out export goods, care must be taken in examining the packages, to see that they correspond in every particular with the entries in the passes which are to be made over to the Exporters, duly endorsed.

3. When a portion of the goods covered by a perwannah is being passed, a check-note is to be granted with each portion so passed. When the full quantity is to be removed, the pass, properly endorsed (showing the daily discharge, with the numbers of the check-note,) is to be made over to the Exporters.

4. When opium is being exported, a register of the number of chests passed, with the Nos. of the check-notes, is to be kept by the Gate Assistant.

Unclaimed Goods.

1. All packages lying unclaimed on the Wharf three months from the date of the ship's entry at the Custom-house, are to be removed into the Government godown by the Assistant in charge, and advertised.

2. All unclaimed packages are to be advertised thrice in the *Calcutta Gazette*, and once in the *Exchange Gazette* and the three Daily Papers; if not claimed, they are to be advertised in the *Exchange Gazette* for sale. Seven clear days to elapse between each advertisement. Goods advertised for sale cannot be withdrawn without payment of Rs. 16 to the auctioneers as advertising, opening, and lotting charges.

3. Regimental, and packages addressed to residents in the Mofussil, are to be advertised once in the *Lahore Chronicle*, and once in the *Delhi Gazette*.

4. The Assistant in charge of the Government godown should not allow any delay to occur in the date fixed for the sale of goods.

5. Goods made over to the Collector by commanders of vessels as unclaimed under ss. 83 and 84 of Act VIII of 1878, will be placed in the godown. The Assistant in charge of which should (before granting a receipt, if called for) see if the packages correspond with the particulars given of them in the boat-notes and the list furnished by the commander, and that they are not broken or in any way tampered with; he will also, before passing, realize all charges stated in the application or due to Government: this refers to all packages which may be passed from the Government godown.

6. Packages, when required from the Government godown for appraisement, may be sent for by any of the Appraisers, who will give his orders on the Chalan, and send a peon for the packages, which, after being appraised, will be returned to the Government godown. The Assistant in charge will, on receipt, make a remark both on the Chalan and his Register, thus:—"Received back from the Appraiser's Office, after being opened and appraised."

Bonded Goods.

The Wharf Assistants will grant check-notes (printed forms of which will be furnished by this Department) for all goods passing into bond, when the full quantity is being removed. The words "In full of perwannah" must be stated on the check-note.

Working on Sundays, Holidays, and after hours.

1. No work is allowed on Sundays and Christian holidays.

2. For work on general holidays a fee of Rs. 5 is charged for each Wharf Officer in attendance.

3. On each requisition for overtime work or work before and after working hours, *viz.*, from 7 to 10 A. M. and 5 P. M. to sunset, either on such holidays or other week days, a fee of Re. 1 per hour is charged for each Officer employed under the requisition, and of annas 4 per hour for each peon.

4. No charge is to be made for finishing the delivery of a consignment which shall not take more than *fifteen minutes*.* If the time occupied in completing such delivery exceed a quarter of an hour, the full fee for an hour will be charged.

5. The Wharf Supervisor on duty during overtime work is entitled to the same fee as a Wharf Officer.

6. Fees for overtime work must accompany each requisition, on receipt whereof the Wharf Supervisor will issue the order to take up the work.

Confiscated Goods.

Confiscated goods and goods under seizure should be made over to the Wharf Controller, who will take charge of and detain them till some orders are passed by the Collector for their disposal, either by release or sale; the particulars of them are to be noted in a register.

Unmanifested Goods.

Unmanifested goods should be landed in charge of peons and made over to the Wharf Controller, who will not pass the goods until after the realization of customs charges and on production of a note from the master of the ship or his agents.

* Modified to five minutes under Office Order No. 458 of 19th September, 1874.

Rent.

Goods lying under cover within the Custom-house to be allowed four days rent-free, two days single rent, and for any number of days in excess of that period double rent up to fourteen days (exclusive of the rent-free and single rent terms), after that to treble-rent for ten days more, and quadruple rent for any period in excess of that term. These rates to be calculated by the single rates fixed in Government Order No. 2796, dated 15th November, 1859, published in the *Calcutta Gazette* on the 4th January, 1860.

Weighment of Goods.

1. When goods are required to be weighed, the Chalan will be brought by the applicant to the Controller, who will issue the necessary orders.

2. A book will be furnished to the Wharf Assistant, in which he will enter at the time of weighment each draft of the scale, as shown at the commencement of the book.

3. When the weighment has been completed, the Wharf Assistant will return the application to the Controller, with an abstract report of the out-turn written on the back, thus :—

"Weighed (100) one hundred bags of pepper (gross or net), (50 maunds 10 seers and 4 chittacks) fifty maunds, ten seers, and four chittacks.

"Packed in double gunny bags or single mats."

A. B.,
Wharf Assistant.

"I agree to the above weight."

C. D.,
On the part of the Importers.

LIST OF ARTICLES SUBJECT TO WHARF RENT BY THE PACKAGE.

Names of Articles.	Description of Packages.	Rs.	As.	P.
Beer	Whole pipe, butt, or puncheon	1	8	0
	Half pipe or hogshead ...	0	12	0
	Quarter pipe	0	6	0
Wines	Butt or pipe	4	0	0
	Half pipe or hogshead ...	2	0	0
	Quarter pipe	1	0	0
	Chest above 12 dozens ...	1	0	0
	„ of 12 doz. or above 6 doz.	0	12	0
	„ of 6 „ or „ 3 „	0	6	0
	Quarter chest or 3 dozens ...	0	4	0
	All boxes under 3 dozens and above 1 dozen, each ...	0	2	0
	One dozen box... ...	0	1	6
Spirits	Per pipe	4	0	0
	„ hogshead	2	0	0
	In bottles, case of 1 dozen ...	0	2	0
	Above 1 and under 3 dozens	0	3	0
	3 dozens	0	4	0
	Above 3 and under 6 dozens	0	6	0
	6 dozens	0	8	0

List of Articles subject to Wharf Rent by the Package.—(Continued.)

Names of Articles.	Description of Packages.	Rs.	As.	P.
Glass or Earthenware ...	In large cask	2	0	0
Ditto ditto or Provisions	In tierce	1	8	0
	Large crates contg. 12 dozens bottles	0	12	0
	Small crates contg. 8 or 6 dozen bottles, more or less	0	8	0
British Piece-goods ...	Per case above 12 doz. size	1	0	0
	" of 12 doz. or above 6 doz. ...	0	12	0
	" of 6 doz. or above 3 doz. ...	0	6	0
	" of 3 doz. or less ...	0	4	0
Twists of all sorts ...	Per bale	0	12	0
	" of smaller size ...	0	8	0
	" of 4 or 500 lbs ...	0	12	0
	" of smaller size ...	0	8	0
Canvas	Per bale	0	6	0
Silk	" "	0	12	0
Silk Piece-goods ...	" case	0	12	0
Indigo	" chest	0	12	0
Cotton, Hemp, Jute, and Safflower	" bale of 300 lbs ...	0	8	0
Shellac and Lacdye ...	" chest	0	8	0
Vermilion	" box	0	4	0
Arsenic	" "	0	6	0
Brass Leaf	" "	0	4	0
China Paper	" case	0	4	0
Cassia, Camphor ...	" "	0	6	0
Sugarcandy	" tub	0	1	0
Tea	" whole chest ...	0	4	0
	" smaller box ...	0	2	0
Salmon, Herrings, or other Fish	" keg	0	1	0
Terpentine, Linseed, or other Vegetable Oils ...	" jar	0	4	0
Gunnies	" large bale	1	0	0
	" smaller bale ...	0	12	0
Cow Hides	" bale	1	8	0
	" smaller	1	0	0
Goat Skins	" bale	1	0	0
Tin Plates	" box	0	1	0
Bricks	" 1,000	2	0	0
Copperas	" tierce or barrel ...	1	0	0
Cement	" barrel	0	6	0
Soda	" cask	0	8	0
Vinegar	" " (beer rate) ...	0	12	0
Candles	" box	0	2	0
Window Glass	" case	0	2	0
Crown Glass	" box (piece-goods rate) .	0	4	0

List of Articles subject to Wharf Rent by the Package.—(Continued.)

Names of Articles.	Description of Packages.	Rs.	As.	P.
Flour	Per cask	0	8	0
Butter	„ cask or keg ...	1	8	0
Beer	„ case	0	6	0
Stones	„ each	0	0	3
Brimstone	„ cask	0	12	0
	„ smaller cask ..	0	6	0
Nails	„ keg of 1 cwt. ...	0	2	0
Corks	„ bag	0	2	0
Tar and Pitch	„ barrel	0	8	0
Beads	„ cask	1	0	0
Water Casks (empty) ...	„ puncheon (beer rate) ..	1	8	0
Hams and Cheese ...	„ piece	0	1	0
Oil	„ cask	0	12	0
Putch Leaf	„ bale	0	12	0
Provisions	„ tin, large size ...	0	2	0
	„ „ small size ...	0	1	0
Almonds	„ bag of one md. each ...	0	2	0

SCALE OF RATES FOR SUCH ARTICLES AS HAVE HITHERTO BEEN CHARGED WHARF RENT BY THE WEIGHT.

Table showing the old rate per bazar maund, and, as nearly as possible, a proportionate rate per cwt.

Names of Articles.	Per Bazar Maund.			Per Cwt.		
	Rs.	As.	P.	Rs.	As.	P.
Metals	0	1	0	0	1	6
Cutch (per 100 bazar maunds, Rs. 4) ...	...	...	...	0	1	0
Sugar, Rice, & Seeds (per do., Rs. 5) ...	...	...	...	0	1	3
Betelnut	0	1	0	0	1	6
Cloves	0	2	0	0	3	0
Ginger or Turmeric (per 100 br. mds., Rs. 6)	...	...	...	0	1	6
Paints (per keg of 56 lbs., An. 1) ...	...	...	...	0	2	0
All Cordage (per cwt., As. 2) ...	...	...	...	0	2	0
Rosin or Dammer	0	2	0	0	3	0
Red-wood	0	1	0	0	1	6
Rattan	0	2	0	0	3	0
Copra	0	2	0	0	3	0
Alum and Aloes...	0	1	0	0	1	6
Chalk	0	1	0	0	1	6
Coffee, Pepper, Cummin Seed, Anniseed, Cardamoms, Almonds, Raisins, wet and dry Dates	0	2	0	0	3	0
Gambier (per 100 bazar maunds, Rs. 4)...	...	...	...	0	1	0
Tobacco, unmanufactured	0	4	0	0	6	0
Quicksilver	0	4	0	0	6	0
Bazar Cowries (per cwt., As. 3) ...	...	...	..	0	3	0

APPENDIX F

Miscellaneous Information, Orders, and Rulings.

ARMS AND AMMUNITION.—The importation and exportation of arms, ammunition or military stores without a license is prohibited except in the case of arms (other than cannon) or ammunition imported or exported in reasonable quantities for his own private use by any person entitled to possess the same. The Collector of Customs, however, may detain arms or ammunition imported or exported by private persons for the orders of Government. (Act XI, 1878, s. 6.)

See notification and rules made by the Governor-General in Council under The Indian Arms Act (XI), 1878. (I. G., Pt. I., p. 141, 8-3-79.)

Should not be passed for a resident in a foreign State without referring such case specially to Government for sanction. (G. 4650, 18-10-73.)

If imported for private use only, and for which a police pass is not necessary, a note to that effect should be made by the appraiser in the bill-of-entry. (B. 229, 24-2-71.)

BASSES LIGHT DUES—Should be collected at the port of clearance, in regard to vessels leaving the United Kingdom for voyages through the Suez Canal, instead of, as formerly, at the port of destination. (I. 556C, 12-11-78; G. 4024, 23-11-78.)

BILLS-OF-ENTRY.—All duplicate bills-of-entry should be examined prior to the original being sent to the Board's office for audit, and all essential notings and alterations made by the appraiser should be transcribed on the original. (B. 404, 30-5-76.)

BOMBAY SALT SPECIAL RULES.—The mode of dealing with Bombay salt imported into Calcutta is fully explained and illustrated in the following extract from the Bombay Collector of Salt Revenue's letter, No. 3083, dated the 18th May, 1875:—

"I would recommend that full duty be levied, as at present, on the salt as it leaves the works; and that, after the shipment is completed, a 5 per cent. drawback be allowed the shipper. From this drawback should be deducted the duty on any difference that may be apparent between the quantity removed from the works and the quantity shipped. One of the chief objections to the free export system and the old wastage allowance was the particular immunity which they afforded to shippers from responsibility for smuggling practised by the crews of prows carrying free salt from the works to the ships. Shippers used not to trouble themselves in the matter, the value of salt ex duty is so small as not to be worth much looking after; but it is only just and fair that shippers of salt, like shippers of other produce, should bear losses arising from short shipments caused by the carelessness or dishonesty of their own servants. In the case in point this responsibility will be enforced by deducting from the drawback the duty leviable on salt short-shipped. Without this precaution I would not advocate the grant of any wastage allowance. The privilege would certainly be abused and a door would be re-opened to smuggling, which has only been closed with considerable difficulty.

"The quantity of salt for which permit was granted and the quantity on which drawback was allowed should be endorsed on the Manifest. On the arrival of the cargo at Calcutta the difference between the Bengal and Bombay duties should be levied on the quantity for which permit was granted minus the 5 per cent. wastage allowance, and full Bengal duty should be levied on all salt landed in excess of that quantity. The ship and shipper will thus be indemnified against loss by wastage on the voyage to the extent of 5 per cent. on the gross

shipment, and full Bengal duty will be recovered on the whole quantity actually landed at Calcutta. The following example will illustrate the scheme:—

Shipment for Calcutta per "Blue Rocket."

	Indian maunds.
Removed from the works under permit ...	10,000
Shipped as per Manifest	9,848
Short-shipped ...	152

"The shipper will then be entitled to drawback (at the rate of five per cent. on quantity removed under permit) on Indian maunds 500, minus Indian maunds 152 (short-shipped) or on Indian maunds 348.

"When the *Blue Rocket* sails, duty at the Bombay rate will have been paid on Indian maunds 9,500 of her cargo, and she will also have on board Indian maunds 348 free salt.

"The duty leviable on the short shipment of Indian maunds 152 will have been recovered from the shipper.

"Arrived at Calcutta she lands (say) Indian maunds 9,736. On Indian maunds 9,500 of this amount, on which Bombay duty has already been paid, only the difference between the Bengal and Bombay duties (at the rate of Rs. 1-7 per maund) will be leviable; but on the balance Indian maunds 236 full Bengal duty (Rs. 3-4 per maund) must be paid.

"If less than 9,500 Indian maunds were landed at Calcutta, duty on the excess deficiency would as at present be levied from the commander or agents of the vessel."

The system above described was approved of in G. O. of India, No. 196 of 11th August, 1876, on the understanding that the following precautions should be observed, *viz.*:—

"That it is clearly specified in the ship's Manifest that she left Bombay (*a*) with so many maunds of salt on which the Bombay rate of duty has been levied, and (*b*) with so many maunds on which no duty has been paid, drawback having been allowed on that quantity, calculation of these figures being sent by post to the Collector of Customs, Calcutta, as soon as each ship clears out of Bombay for Calcutta."

BONDS.—Bonds executed at outports should be forwarded to the Board for the purpose of being stamped, together with the amount of stamp-duty which should be paid by the executing party. (B. 1365, 9-10-63.)

CASHMERE.—See *Refund.*

CHURCH FURNITURE.—In the case of church furniture and other articles intended for religious purposes imported by private individuals, there should be no exemption from duty, but in exceptional cases, where the customs charges may be reasonably defrayed by the State, a bill for such charges may be submitted to Government after the duty has been paid. (I. C. G., p. 1731, 20-10-68.)

CONTRACTS FOR DELIVERY OF GOODS, DUTY PAID, ON WHICH THE DUTY IS RAISED OR LOWERED BEFORE PERFORMANCE.—Appeal for remission of difference duty rejected. (B. 936B., 21-8-75; B. 2985, 20-12-75; B. 53, 10-2-76.)

The English law on the subject is as follows (39 & 40 Vict., cap. 36, s. 20):—

When contracts have been entered into, amount of increased or decreased duty to be added or deducted.

In the event of any increase, decrease, or repeal of duties of customs chargeable upon any goods or commodities after the making of any contract or agreement for the sale or delivery of such goods duty-paid, it shall be lawful for the seller, in case such increase shall accrue before the clearance and delivery from the ware-

house of such goods at such increased duty, and after payment thereof, to add so much money to the contract price as will be equivalent to such increase of duty, and he shall be entitled to be paid and to sue for and recover the same, and it shall be lawful for the purchaser under any such contract or agreement, in case such decrease or repeal shall take effect before the clearance and delivery from the warehouse at such decreased duty, or free of duty, as the case may be, to deduct so much money from the contract price as will be equivalent to such decrease of duty or repealed duty, and he shall not be liable to pay or be sued for in respect of such deduction.

A similar provision was inserted in the draft Customs Bill, but was omitted in deference to adverse opinions expressed.

DESTRUCTION OF SALT.—Four thousand maunds of salt which had been rendered unmerchantable, owing to its being discolored by red ochre, allowed to be destroyed in the presence of a Salt Inspector. (B. 69B., 6-2-77.)

EGYPTIAN CAN-TAR—Equal to 1 maund 10 seers. (B. 608, 22-12-73.

EXEMPTIONS.—If an article, exempted from duty under a particular No. of the Tariff, is subject to duty under any other of the retained Nos., it still remains subject to duty. Thus tinned fruits are dutiable as "Oilman's Stores" under No. 47, although fruits (No. 22) have been specially exempted. (I. 43, 18-3-78, and 69, 17-7-78.)

GOVERNMENT OFFICIALS.—For rules on the subject of holding land in India by Government officials, and other investments, *see* I. $\frac{13}{467}$, 13-2-74; G. 25-3-74; B. 39B., 9-4-74.

GUNPOWDER.—No vessel having on board more than 5 lbs. of gunpowder or other combustible ammunition, can enter the Port without permission of the Port Commissioners; and no powder can be landed at any place within the Port other than Neemuck Mehal Ghat, without such permission. (P. C. R., p. 264.)

INFLAMMABLE OIL.—(1.) Inflammable oil includes petroleum, benzole kerosine, and any oil or product of oil that gives off an inflammable vapour at a temperature of less than 100° Fahrenheit. (Act XII, 1875, s. 37.)

(2.) When a vessel has more than 40 gallons of such oil on board, the Master should inform the Pilot and Harbour-master on board; and the vessel may not be moored about Mateabrooj Ghat without the permission of the Port Commissioners. But on production of a certificate, duly attested at the port of shipment that the oil is not inflammable, the vessel shall not be detained at the entrance of the Port. (P. C. R., p. 185.)

(3.) Such oil can only be landed between sunrise and sunset in a covered cargo boat and at Neemuck Mehal Ghat. No fire is allowed in any such boat while the oil is on board. The vessel should anchor at more than 50 yards from the shore until the whole of the oil has been discharged. (P. C. R., p. 264.)

INSOLVENCY.—Insolvency will be considered a sufficient cause for exclusion from the public service, unless the embarrassments of the insolvent have been the result of unforeseen misfortunes, or of circumstances over which he could exercise no control, and have not proceeded from dissipated or extravagant habits. (P. G. G. C., 12-1-56.)

ITALY.—The treaty of commerce and navigation now in force between Great Britain and Italy provides that the respective Governments shall not charge on goods produced in one another's possession a higher rate of duty than is paid on similar articles produced elsewhere. (G. 3166, 19-12-78.)

JEDDA CAN-TAR—Equal to 95 lbs. avoirdupois. (G. 2163, 13-10-74.)

LEAD.—When lead is imported in the form of ammunition, or the circumstances are such as to lead to a reasonable belief that it is intended to be used as ammunition, a special pass on importation is required under the rule for importation of arms, &c. (G. 2384, 10-9-73.)

MACHINERY.—The following definition of machinery for purposes of the Customs Act was approved by Government: "any article which is of no use, except for the purpose of producing, or constructing, or manipulating some material foreign to itself, or which is used to transmit force or motion, or to transport materials." (G. 3017, 19-9-68; 1227, 28-5-74.)

MONTH—Means a calendar month.

ORIENTAL GAS COMPANY, CALCUTTA.—Free imports of stores allowed up to 31st December, 1879. (I. 141, 9-12-78; G. 3156, 18-12-78.)

PARCEL POST.—It has been brought to the notice of the Government of India, that articles liable to sea customs duty are frequently imported into India through the Letter Post, and thus escape the duty to which they are liable. Such importations are in direct contravention of the Indian Post Office Act, 1866; Section 60 of which Act declares that any cover supposed to contain articles subject to customs duty may be opened by the Post Office authorities after due notice to attend has been given to the addressee.

His Excellency the Governor-General in Council desires to remind the public, that the importation through the Letter Post of goods liable to duty is illegal, and to notify for general information that the provisions of Section 60 of Act XIV of 1866 will be strictly enforced. (I. 1170, 7-3-79.)

REFUND OF DUTY ON GOODS EXPORTED FROM BRITISH TERRITORY TO CASHMERE.—Notification by the Foreign Department, No. 1330G., dated Simla, the 6th July, 1875:—

The following revised rules for giving effect to Article IX of the Treaty between the British Government and His Highness the Maharaja of Jummoo and Cashmere of 2nd May, 1870, in respect to the refund of duty on goods exported from British territory to Cashmere or Central Asia *viâ* Cashmere, having received the sanction of His Excellency the Governor-General in Council, are published for general information:—

I. The places agreed upon between the Punjab Government and the Maharaja of Cashmere as the places where goods may be declared and sealed for transmission in bond under these rules are Calcutta, Bombay, and Amritsar. Goods intended for Central Asia may be declared and sealed at these three places, and also at Sultanpore, in the Kullu tahsil of the Kangra district.

II. Any merchant trading on his own account, and any merchant or agent trading on account of the Maharaja of Cashmere, is entitled to claim refund of duty under these rules in the manner hereinafter described.

III. The goods intended for export to Cashmere or Central Asia shall be declared on invoices, and opportunity shall be given to the Collector or Deputy Commissioner, or the official at Sultanpore appointed on that behalf, to inspect them as required. The packages shall be sealed in presence of the Collector or Deputy Commissioner, or an officer authorized by him, or in the case of packages declared at Sultanpore, in the presence of the official appointed on that behalf.

IV. Goods sealed at any of the places mentioned in Rule I must not break bulk until the seals shall have been examined and certificates attested by one of the officials described in Rule IX; otherwise all claim to refund of duty will be forfeited.

V. Goods intended for Cashmere or Central Asia, but contained in packages which it is necessary or desired to open on the route up-country from the seaports, may more conveniently be declared, sealed, &c., at Amritsar or Sultanpore.

VI. The duty of which a refund is claimable under these rules is the customs-duty specified in the schedules of the Indian Tariff Act in force for the

time being. The amount of such duty shall be calculated at the values assigned to goods in those schedules.

VII. In the case of goods sealed and declared at Calcutta or Bombay, the officers empowered to grant certificates, and in the case of goods sealed and declared at Amritsar, the Deputy Commissioner, and in the case of goods sealed and declared at Sultanpore, the official appointed on that behalf at Sultanpore, will furnish the applicant with a certificate in the annexed form (A), specifyingthe Nos. on the packages sealed by him or under his orders, the kind of goods, the gross weight, the destination, and the amount of duty to be refunded in the event of the goods reaching Srinagar, Jummoo or Leh, as the case may be, intact. The officers appointed to grant certificates should be furnished with the customs import tariff of fixed values, and with regard to *ad valorem* goods should be cautioned to investigate the claim as to drawback, so as not to give drawback on the actual value of goods as laid down, say at Amritsar or Sultanpore, which would include the cost of carriage from the seaport at those places. Drawback should not be given on more than the customs tariff value at the port of importation.

The officers empowered to grant certificates will keep a register of such certificates in serial order (B).

VIII. When the certificate described in the preceding section shall have been granted, and the goods duly sealed, they may be conveyed by any route the applicant chooses.

IX. The holder of a certificate granted under Rule VII will only be entitled to claim a refund on such certificate after it has been attested either—

1.—By the customs official* of His Highness the Maharaja on arrival of the goods at Jummoo or Srinagar of His Highness' dominions, or

2.—By the British Joint Commissioner at Leh on arrival of the goods at Leh.

When any of the above-named officials are called upon to attest the certificate, they will examine the packages to see that the seals are untampered with, and that the No. and weight of packages correspond with the certificate accorded.

X. The owner or his agent may then present this certificate either to the British Joint Commissioner at Leh, or in the case of goods sealed and declared at Calcutta or Bombay, to the Collector at Calcutta or Bombay respectively, or in the case of goods sealed and declared at Amritsar, to the Deputy Commissioner at Amritsar, and obtain payment of the amount of duty stated therein. No refunds will be paid at Sultanpore.

A.

Invoice of Goods for transmission in bond through British India to the territory of His Highness the Maharaja of Cashmere and Jummoo from to

1	2	3	4	5	6	7	8
No. of invoice.	Name of exporter.	Specification of goods.	Weight of goods.	Rate of duty chargeable.	Amount of duty.	Gross weight of packages.	REMARKS.—Attestation of customs official of His Highness the Maharajah.

Name of Office
Date of delivery

* *Note.*—The name and designation of the said officials are at present as follows:—
At Jummoo, Pertáb Singh, Farmer of Customs.
At Srinagar, Bodh Singh, Farmer of Customs.
Any change in their name or designation will be notified in the Gazette.

B.

Form of Register of Goods transmitted in bond through British India to the territory of His Highness the Maharaja of Cashmere and Jummoo during the 18

1	2	3	4	5	6	7	8	9	10
Place of despatch.	No. of invoice.	Name of exporter.	Specification of goods.	Weight of goods.	Rate of duty chargeable.	Amount of duty.	Gross weight of each invoice.	Destination.	REMARKS.

RICE FOR EXPORTATION.—There is nothing in the Customs Law or in the re-organized practice of the Custom-house to warrant an allowance for tret or dryage. (B. 148, 24-2-73.)

RULES FOR THE CLEARANCE OF DUTY-FREE TARRED SALT FROM THE SULKEAH GOLAHS. (I. 151, 12-7-77; G. 1998, 21-7-77.)—I.—When it is intended to render salt in bond unfit for human consumption by admixture with tar, not less than 24 hours' notice of such intention must be given to the Superintendent of the Sulkeah Salt Golahs.

II.—The operation of mixing the tar and salt, in the proportion of one seer of the former to one maund of the latter, shall be supervised by a special officer, who will be deputed by the Superintendent of the Golahs at the expense, not exceeding Rs. 5 per diem, of the applicant for his services.

III.—The Superintendent of Golahs will be responsible that not less than the prescribed quantity of tari s used.

IV.—Before granting the usual protective documents for the removal of the tarred salt from the golahs, the Superintendent will satisfy himself by a personal inspection that the process of mixing the tar with the salt has been thoroughly performed.

V.—Before granting final delivery, the Superintendent will also require the owner of the tarred salt to furnish a written guarantee that it is intended solely for use in the manufacture of glazed stoneware, and that every possible precaution shall be taken to prevent the article from being stolen or restored to a condition fit for human consumption.

VI.—Any proved case of duty-free tarred salt having been restored or attempted to be restored to a condition fit for human consumption, will disqualify the owner of the manufactory whence the impure article was obtained to be a custodian or consumer of such salt in future, and render the remainder of his stock of duty-free tarred salt liable to confiscation.

VII.—The owner of a manufactory, where duty-free tarred salt is allowed to be stored and consumed, shall keep a book showing the daily expenditure of such salt, for what purpose expended, and the stock remaining in store at the close of each day; and the book and stock shall be accessible at any time between sunrise and sunset to such officer as may be appointed for the purpose.

VIII.—All duty-free tarred salt shall be stored in bags containing two maunds each.

Any person wishing to clear salt under these rules should apply to the Board of Revenue for a pass authorizing the Collector of Customs to deliver salt duty-free from the golahs. He should also be prepared to construct at his own expense a suitable masonry pit or furnace within the golah premises for mixing the tar and salt, paying a small fee as rent for the use of the golah premises. (B. 394B., 28-5-77; B. 1235, 22-9-77.)

SALE OF CONFISCATED GOODS.—If an appeal is preferred from the Collector's order, the Collector should not hold the sale till the result of the appeal is known. (B. 82, 16-1-64.)

SALT WASTAGE ALLOWANCE.—On salt imported *viâ* Suez Canal the allowance is 5 per cent (B. 82C, 4-3-72), and 8 per cent. on salt imported in sailing vessels round the Cape, and 5 per cent in the case of salt imported from ports in Asia (B. 1413, 4-9-51), except salt from Bombay, to which a special rule applies (see Bombay Salt Special Rules, above). When the quantity of salt landed was in excess of the quantity manifested, the authorised practice in Calcutta was to admit the excess on payment of single duty on the whole quantity, and of an increased rate of duty on the quantity found in excess of 4 per cent over the manifested quantity. But following the principle laid down by the Secretary of State in the case of the *Redgauntlet*, the master is allowed to amend the manifest without payment of any penalty duty if there is no reason to suspect fraud. If, however, in the case of any vessel loading regularly at stated intervals, there should appear to be frequently recurring negligence as to the particulars required to be given on the manifest, the Board are authorised to waive proceedings against the master for the penalty incurred under the Customs Act on payment of fine, either light or heavy, according to the circumstances. (G. 1282, 5-5-74; B. 194, 12-5-74.)

The orders of the Secretary of State were passed with reference to a case of salt found in excess of the manifested quantity, and were at first held not to apply to case of deficiencies (B. 818B, 9-12-74; G. 2798, 30-10-76); but the latest ruling of the Board on this subject is that the principle laid down in the Secretary of State's despatch should be taken as a guide in dealing with deficiencies as well as with excess quantities And it is now the rule to grant an allowance for a deficiency in excess of the authorised allowance to ships carrying

Liverpool salt, where the cargo has been damaged by bad weather or has been loaded in wet weather, or otherwise accidentally injured, unless there is reason independently to suspect fraud (B. 595B, 13-12-77.)

SALT USED IN PACKING PROVISIONS.—Where the salt is declared by the appraiser to be unmerchantable and in trifling quantity, it need not be noticed by the Custom-house. In other cases duty should be taken on the declared quantity verified by the appraiser, and a special pass should be given to the importer for the protection of the salt. (B. 471, 3-4-62.)

SALTPETRE—Is not now subject to any restrictions except (1) as to its import from any place not in British India, and (2) as to its transport to any port on the east-coast of the Bay of Bengal, within the jurisdiction of the Chief Commissioner of British Burmah. (G. 1004, 3-3-77 ; N. C. G., p. 306, 7-3-77.)

STAINED GLASS WINDOW FOR CHURCH.—Duty remitted on the ground that the assessable value of the window was principally derived from its being a work of art. (G. 1724, 28-4-69.)

STAMP DUTIES CHARGEABLE ON DOCUMENTS USED IN CUSTOM-HOUSE TRANSACTIONS.

Description of Documents.	Proper Stamp-duty.	Authority.
APPLICATION OR PETITION—		
(*a.*) To a Collector, or other officer of the Customs Department.	One anna ...	Act VII, 1870, sched. ii, 1 (a).
(*b.*) To a Commissioner of Revenue ...	One rupee ...	Ditto, ditto, 1 (c).
(*c.*) To a Board of Revenue ...		
(*d.*) For a copy or translation of an order to any of the officers abovenamed.	One anna ...	Ditto, ditto, 1 (a).
BILL-OF-LADING, unless the goods therein described are received at a place within the limits of any port as defined under the Indian Port Act, 1875, and are to be delivered at another place within the limits of the same port, in which case the bill-of-lading is exempted from stamp duty.	Four annas ...	Act I, 1879, sched. i, 12; sched. ii, 7. If a bill-of-lading is drawn in parts, the proper stamp therefor must be borne by each one of the set.
BOND—		
(*a.*) When the amount or value secured does not exceed Rs. 10.	Two annas ...	Act I, 1879, sched. i, 13.
(*b.*) When such amount or value exceeds Rs. 10, but does not exceed Rs 50.	Four annas.	
(*c.*) When such amount or value exceeds Rs. 50, but does not exceed Rs. 100.	Eight annas.	
(*d.*) And for every Rs. 100 or part thereof in excess of Rs. 100 up to Rs. 1,000.	Eight annas.	
(*e.*) And for every Rs. 500 or part thereof in excess of Rs. 1,000.	Two rupees eight annas.	

Stamp Duties chargeable on Documents used in Custom-house transaction.—(Contd.)

Description of Documents.	Proper Stamp-duty.	Authority.
BOND OR MORTGAGE-DEED, executed by way of security for the due execution of an office or to account for money received by virtue thereof—		
(*a.*) When the amount secured does not exceed Rs. 1,000.	The same duty as a bond.	Act I, 1879, sched. i, 14.
(*b.*) In any other case	Five rupees.	
BOTTOMRY-BOND,—that is to say, any instrument whereby the Master of a seagoing ship borrows money on the security of the ship to enable him to preserve the ship or prosecute her voyage.	The same duty as a bond.	Ditto, ditto, 15.
CHARTER-PARTY,—that is to say, any instrument (except an agreement for the hire of a tug-steamer) whereby a vessel or some specified principal part thereof is let for the specified purposes of the charterer.	One rupee ...	Ditto, ditto, 18.
CHEQUE for an amount exceeding twenty rupees.	One anna ...	Ditto, ditto, 19.
COPY OR EXTRACT, certified to be a true copy or extract—		
(*a.*) If the original was not chargeable with duty, or if the duty with which it was chargeable does not exceed one rupee.	Eight annas ...	Ditto, ditto, 22.
(*b.*) In any other case	One rupee.	
DELIVERY-ORDER IN RESPECT OF GOODS,—that is to say, any instrument entitling any person therein named, or his assigns, or the holder thereof, to the delivery of any goods lying in any dock or port, or in any warehouse in which goods are stored or deposited on rent or hire, or upon any wharf, such instrument being signed by or on behalf of the owner of such goods, upon the sale or transfer of the property therein, when such goods exceed in value twenty rupees.	One anna ...	Ditto, ditto, 26.
MEMORANDUM OF APPEAL—		
(*a.*) To a Collector or Commissioner ...	Eight annas ...	Act VII, 1870, sched. ii, 11.
(*b.*) To a Board of Revenue	Two rupees.	
MUKHTARNAMA OR WAKALATHNAMA, when presented for the conduct of any one case—		
(*a.*) To a Collector	Eight annas ...	Ditto, ditto, 10.
(*b.*) To a Commissioner of Revenue ...	One rupee.	
(*c.*) To a Board of Revenue	Two rupees.	
NOTE OF PROTEST by the master of a ship ...	Eight annas ...	Act I, 1879, sched i, 47.
POWER OF ATTORNEY—		
(*a.*) When authorizing one person or more to act in a single transaction.	One rupee ...	Ditto, ditto, 50.

Stamp Duties chargeable on Documents used in Custom-House transaction.—(Contd.)

Description of Documents.	Proper Stamp-duty.	Authority.
POWER OF ATTORNEY—(*Contd.*)		
(*b.*) When authorizing not more than five persons to act jointly and severally in more than one transaction or generally.	Five rupees ..	Act I, 1879, sched. i, 50.
(*c.*) When authorizing more than five, but not more than ten persons, to act jointly and severally on more than one transaction or generally.	Ten rupees ...	Ditto.
(*d.*) In any other case	One rupee for each person authorized.	Ditto.
N. B.—For the purposes of this number more persons than one when belonging to the same firm shall be deemed to be one person.		
PROTEST BY THE MASTER OF A SHIP,—that is to say, any declaration of the particulars of her voyage drawn up by him with a view to the adjustment of losses on the calculation of averages, and every declaration in writing made by him against charterers or the consignees for not loading or unloading the ship, when such declaration is attested or certified by a Notary Public or other person lawfully acting as such.	One rupee.	Ditto.
RECEIPT for any money or other property the amount or value of which exceeds twenty rupees.	One anna.	Ditto, ditto, 52.
RESPONDENTIA BOND,—that is to say, any instrument securing a loan on the cargo laden or to be laden on board a ship and making repayment contingent on the arrival of the cargo at the port of destination.	Same duty as a bond.	Ditto, ditto, 55.
SHIPPING ORDER, for or relating to the conveyance of goods on board of any vessel.	One anna ...	Ditto, ditto, 58.
WARRANT FOR GOODS,—that is to say, any instrument evidencing the title of any person therein named, or his assigns, or the holder thereof, to the property in any goods lying in or upon any dock, such instrument being signed or certified by or on behalf of the person in whose custody such goods may be.	Four annas ...	Ditto, ditto, 61.

TARIFF.—In all cases of doubt as to the interpretation of the Tariff, reference should be made to the Government of India, and not from one Custom-house to another. (I. C. 569, 26-11-78.)

TELEGRAPH STORES AND APPARATUS—Should be charged with duty if they come under the Nos. included in Schedule A. of the Indian Tariff Act, 1875, unless they have been expressly exempted either in the Schedule itself, or by the Governor-General in Council. (I. 443, 24-10-77; 2929, 9-10-77.)

TRADE AND NAVIGATION RETURNS.—The tables of dutiable imports from foreign countries, No. 22-3 and No. 22-4 of the annual volume of Trade and Navigation for Bengal, should be prepared so as to show the trade in each article in detail under each of the sub-headings of the Import Schedule of the Tariff Act of 1875, over and above the details of the articles prescribed in the alphabetical list of article. The bills-of-entry should contain all the particulars required for carrying out this direction. (I. 621, 15-12-76, and 167,12-4-78; G. 4049, 19-12-76, and 1593, 29-4-78; B. 13B. 15-1-77, and 218B., 13-5-78.) In table No. 23-1 (Exports to foreign ports of principal articles free of duty, Indian produce and manufactures) cotton manufactures should be sub-divided in accordance with the classifications adopted in the Tariff for imported cottons. (*Ibid* and I. 540, 17-12-77; B. 4297, 21-12-77; B. 24B., 15-1-78.)

UNMANIFESTED SAMPLE GOODS—Should be noted on bill-of-entry. (B. 5255, 22-11-69.)

WEIGHTS.—*Conversion of English Weight into Indian Weight.*

lb.	Mds.	S.	C.	Cwt.	Mds.	S	C.	Tons.	Mds.	S.	C.
1	0	0	7 7/8	8	10	35	8 4/5	10	272	8	14 3/5
2	0	0	15 4/5	9	12	10	0	20	544	17	12 4/5
3	0	1	7 3/8	10	13	24	7 1/8	30	876	26	10 4/5
4	0	1	15 1/5	11	14	38	14 3/8	40	1,088	35	8 4/5
5	0	2	6 4/5	12	16	13	5 3/8	50	1,361	4	7 1/5
6	0	2	14 4/5	13	17	27	12 4/5	60	1,633	13	5 3/5
7	0	3	6 4/5	14	19	2	3 4/5	70	1,905	22	3 4/5
8	0	3	14 3/5	15	20	16	10 4/5	80	2,177	31	1 7/5
9	0	4	6	16	21	31	1 7/5	90	2,450	0	0
10	0	4	13 7/5	17	23	5	8 4/5	100	2,722	8	14 3/5
20	0	9	11 4/5	18	24	20	0	200	5,444	17	12 1/5
qr.				19	25	34	7 1/5	300	8,166	26	10 3/5
1	0	13	9 7/5	ton.				400	10,888	35	8 4/5
2	0	27	3 4/5	1	27	8	14 3/5	500	13,611	4	7 1/5
cwt.				2	54	17	12 4/5	600	16,333	13	5 3/5
1	1	14	7 1/5	3	81	26	10 4/5	700	19,055	22	3 3/5
2	2	28	14 3/5	4	108	35	8 4/5	800	21,777	31	1
3	4	3	5 3/5	5	136	4	7 1/5	900	24,500	0	0 7/5
4	5	17	12 4/5	6	163	13	5 3/5	1,000	27,222	8	14 3/5
5	6	32	3 4/5	7	190	22	3 4/5	2,000	54,444	17	12 4/5
6	8	6	10 4/5	8	217	31	1 7/5	3,000	81,666	26	10 7/5
7	9	21	1 7/5	9	245	0	0				

Conversion of Indian Weight into English Weight.

Chittacks.	Tons.	cwt.	qrs.	lbs.	Maunds.	Tons.	cwt.	qrs.	lbs.
4	0	0	0	$0\frac{18}{35}$	60	2	4	0	$9\frac{1}{7}$
8	0	0	0	$1\frac{1}{35}$	70	2	11	1	20
12	0	0	0	$1\frac{19}{35}$	80	2	18	3	$2\frac{2}{7}$
seers.					90	3	6	0	$13\frac{3}{7}$
1	0	0	0	$2\frac{3}{35}$	100	3	13	1	$24\frac{4}{7}$
2	0	0	0	$4\frac{6}{35}$	200	7	6	3	$21\frac{1}{7}$
3	0	0	0	$6\frac{9}{35}$	300	11	0	1	$17\frac{4}{7}$
4	0	0	0	$8\frac{12}{35}$	400	14	13	3	$14\frac{2}{7}$
5	0	0	0	$10\frac{3}{7}$	500	18	7	1	$10\frac{6}{7}$
6	0	0	0	$12\frac{13}{35}$	600	22	0	3	$7\frac{3}{7}$
7	0	0	0	$14\frac{16}{35}$	700	25	14	1	4
8	0	0	0	$16\frac{19}{35}$	800	29	7	3	$0\frac{4}{7}$
9	0	0	0	$18\frac{22}{35}$	900	33	1	0	$25\frac{1}{7}$
10	0	0	0	$20\frac{4}{7}$	1,000	36	14	2	$21\frac{6}{7}$
maunds.					2,000	73	9	1	$15\frac{5}{7}$
1	0	0	2	$26\frac{2}{7}$	3,000	110	4	0	$9\frac{1}{7}$
2	0	1	1	$24\frac{4}{7}$	4,000	146	18	3	$2\frac{2}{7}$
3	0	2	0	$22\frac{6}{7}$	5,000	183	13	1	$24\frac{4}{7}$
4	0	2	3	$21\frac{1}{7}$	6,000	220	8	0	$18\frac{3}{7}$
5	0	3	2	$19\frac{3}{7}$	7,000	257	2	3	12
6	0	4	1	$17\frac{4}{7}$	8,000	293	17	2	$5\frac{4}{7}$
7	0	5	0	16	9,000	330	12	0	$27\frac{3}{7}$
8	0	5	3	$14\frac{2}{7}$	10,000	367	6	3	$21\frac{1}{7}$
9	0	6	2	$12\frac{4}{7}$	20,000	734	13	3	$14\frac{2}{7}$
10	0	7	1	$10\frac{6}{7}$	30,000	1,102	0	3	$7\frac{3}{7}$
20	0	14	2	$21\frac{5}{7}$	40,000	1,469	7	3	$0\frac{4}{7}$
30	1	2	0	$4\frac{4}{7}$	50,000	1,836	14	2	$21\frac{5}{7}$
40	1	9	1	$15\frac{3}{7}$	60,000	2,204	1	2	$14\frac{2}{7}$
50	1	16	2	$26\frac{2}{7}$	70,000	2,571	8	2	8

WEIGHTS, MEASURES, AND MONEY *used in the Tariffs of the Countries named, with the English Equivalents.*

Tariff of each Country.	Weights.		Money.	
	Foreign.	English Equivalent.	Foreign.	English Equivalent.
				£ s. d.
RUSSIA ...	Poud ...	36 lbs. avoirdupois ...	Rouble...	0 3 2
	Funt ...	0·902 lbs. do. ...		
		13·17 oz. troy ...		
	Arshine ...	28 inches ...		
	Sq. Arshine...	5·44 sq. feet ...		
SWEDEN ...	Skålpund ...	0·937 lb. avoirdupois ...	Krona ...	0 1 1½
	Centner ...	93·7 lbs. do. ...		
NORWAY ...	Pund ...	1·098 lbs. avoirdupois ...		
	Lod ...	·55 oz. do. ...		
		·50 oz. troy ...		
	Sq. ell ...	4·25 sq. feet ...		
	Tönde (Corn)	3·8 imp. bushel ...		

Weights, Measures, and Money.—(Continued)

Tariff of each Country.	Weights.		Money.	
	Foreign.	English Equivalent.	Foreign.	English Equivalent.
				£. s. d.
DENMARK ...	Pund ...	1 102 lbs. avoirdupois ... 16·075 oz. troy ...	Krona ...	0 1 1½
	Quint ...	·176 oz. avoirdupois ...		
	Sq ell ...	4·25 sq. feet ...		
	Cubic foot ...	1·092 cubic foot ...		
GERMANY ...	Centner ...	110 25 lbs avoirdupois .. 1607 52 oz troy ...	Mark ...	0 1 0
HOLLAND ...	Kilogramme	2·204 lbs. avoirdupois ... 32·15 oz. troy ...	Florin ...	0 1 8
BELGIUM ...	Hectogramme	3·215 do. ...	Franc ...	0 0 9 6/10
FRANCE ...	Dekalitre ...	2 2 gallons ...	Do. ...	0 0 9 6/10
PORTUGAL ...	Mètre ...	1·094 yards ...	Milreis...	0 4 6
SPAIN ...	Mètre carré...	1·19 sq. yards ...	Peseta ...	0 0 9 6/10
ITALY ...	Mètre cube...	1·308 cubic yards ...	Lira ...	0 0 9 6/10
AUSTRIA ...	Centimètre...	·39 inch ...	Florin ...	0 2 0
	Millimètre ...	·039 inch ...		
SWITZERLAND ...	Quintal ...	110·25 lbs. avoirdupois ... 1607·52 oz. troy ...	Franc ...	0 0 9 6/10
GREECE ...	Quintal ...	123·20 lbs. avoirdupois ...	Drachme	0 0 8½
	Oke ...	2 84 do. ...		
	Drachme ...	·111 oz. do. ... ·101 oz. troy ...		
TURKEY ...	Quintal ...	125 lbs. avoirdupois ...	Piastre...	0 0 2·18
	Oke ...	2·81 do. ...		
	Arshine ...	28 inches ...		
UNITED STATES	Gallon ...	·83 gallon ...	Dollar ...	0 4 2
BRAZIL ...	...	.....	Milrei ...	0 2 3
BUENOS AYRES (ARGENTINE REPUBLIC).	...	.....	Dollar ...	0 3 6
CANADA ...	...	.....	Do. ...	0 4 2
CHINA ...	Tael ...	1⅓ oz. ...	Tael ...	0 6 6
	Catty ...	1⅓ lbs. ...	Dollar, varies.	0 4 6
	Pecul ...	133⅓ lbs. ...		
CUBA ...	...	.....	Dollar ...	0 4 2
EGYPT ...	Cantar ...	102⅔ lbs. ...	Piastre...	0 0 2½
JAPAN ...	...	.....	Ichibu ...	0 1 4¼
JAVA ...	...	.....	Florin ..	0 1 8
MEXICO, CHILI, PERU.	...	.....	Dollar, about.	0 4 2
PERSIA ...	...	.....	Tomaun .	0 10 0
ROMAN STATES.	...	.....	Scudo ...	0 4 2
URUQUAY ...	...	.....	Dollar ...	0 3 6
WEST INDIES, BRITISH.	...	.....	Do ...	0 4 2

WHARF RENT.—Application for remission of wharf rent incurred in consequence of a consignment of goods being detained at the Custom-house pending final orders of the Board was rejected. (B. 663, 6-9-71.)

PART III.

APPENDIX G.

THE INDIAN TARIFF ACT, No. XVI OF 1875.

PASSED BY THE GOVERNOR GENERAL OF INDIA IN COUNCIL.

(Received the assent of the Governor General on the 5th August 1875.)

An Act to amend the law relating to Customs-Duties, and for other purposes.

WHEREAS it is expedient to amend the law relating to the duties of customs on goods imported and exported by sea, and to restrict the export of opium, and to provide for the levy of duties on goods crossing the frontier of certain Foreign European Settlements in India and for fixing a maximum duty of excise on spirit manufactured in British India, and to amend the Consolidated Customs Act; It is hereby enacted as follows:— Preamble.

1. This Act may be called "The Indian Tariff Act, 1875." Short title.
And it shall come into force on the passing thereof. Commencement.

This section *and section twelve, clause three*, apply to the whole of British India. Local extent.
The rest of this Act extends to the whole of British India except Aden.

2. [*Repealed by Act No. XII of* 1876.]

3. Nothing herein contained affects Act No. VI of 1873 *(to amend the law relating to the transhipment of goods imported by Steamer, and for other purposes)*,* or authorizes the levy of duties of customs on any article carried from one port in British India to another, except salt, salted fish, opium and spirit. Saving clause.

4. There shall be levied and collected, in every port to which this Act applies, the duties specified in Schedules A and B hereto annexed. Duties specified in schedules to be levied.

5, 6, 7. [*Repealed by the Sea-Customs Act*, 1878. *But see sections* 21, 22, 23 *and* 155 *of that Act*.]

8. On all pepper exported by sea from the port of Cochin there shall be levied such duty not exceeding nine rupees per khandi as the Governor of Fort St. George in Council from time to time determines; and at the close of each year, or as soon thereafter as Export of pepper from Cochin

* Act No. VI of 1873 has been repealed by the Sea-Customs Act, 1878.

may be convenient, the Collector of Customs at the said port shall, after deducting the expenses of collection, pay the duty collected under this section to the Governments of Travancore and Cochin in such proportion and in such manner as the Governor of Fort St. George in Council from time to time directs.

9. [*Repealed by the Opium Act*, 1878.]

Duties on goods crossing frontiers of Foreign European Settlements in Presidencies of Madras and Bombay.

10. Duties of customs shall be levied on goods passing by land into or out of Foreign European Settlements situate on the line of coast within the limits of the Presidency of Fort St. George or the Presidency of Bombay at the rates prescribed in the Schedules A and B hereto annexed.

Excise-duty on spirit distilled in British India.

11. And whereas it is expedient that the duty of excise on spirit distilled in British India should bear a due proportion to the customs-duty on spirit imported into British India, it is hereby further enacted as follows:—

Subject to any general rules or special orders which the Governor General in Council may from time to time make in this behalf, the Local Government may from time to time, by notification in the official Gazette, fix the duty of excise leviable on spirit manufactured in all or any of the distilleries situate in the territories under its administration, or in any part of such territories, at any rate not exceeding the rate fixed for imported spirit by Schedule A hereto annexed;

and all provisions now in force as to the levy of duty now chargeable on spirit shall apply to spirit upon which the duty declared under this section has not been paid.

12. [*Repealed by the Sea-Customs Act*, 1878.]

SCHEDULE A.

IMPORT TARIFF.*

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.†
			Rs. A.		
1	APPAREL, INCLUDING HABERDASHERY AND MILLINERY, BUT EXCLUDING BOOTS, SHOES, AND HOSIERY.	...	*Ad val*	5 p. ct.	[Linen thread being free under No. 21 is not taxable under No. 1. (I. 441C, 14-10-78.)]

* Exemptions: See note to sec. 23, Act VIII of 1878.

† The remarks placed between brackets have been added by the author. The remaining remarks are taken from a revised edition of the Tariff issued by Government in September, 1878.

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. As.	Rs. As.	
2	ARMS, AMMUNITION, & MILITARY STORES—				[*Exception.*— Articles falling under the 5th, 6th, 8th, 9th or 10th head of this schedule, when they appertain to a fire-arm falling under the 1st or 3rd head, and are fitted into the same case with such fire-arm. *See* Arms Act XI of 1878, second schedule.]
	1. Fire-arms other than pistols* ...	each	...	50 0	
	2. Barrels for the same, whether single or double ...	each	..	30 0	
	3. Pistols ...	each	...	15 0	
	4. Barrels for the same, whether single or double ...	each	...	10 0	
	5. Springs used for fire-arms ...	each	...	8 0	[No duty in excess of 10 per cent. *ad valorem* shall be levied upon any of the articles mentioned when imported in reasonable quantity for his own private use by any person lawfully entitled to possess the same. An importer who has paid duty at the higher rate can obtain a refund or remission of so much of the duty as is in excess of 13 per cent. *ad valorem* on articles purchased retail from him by a person lawfully entitled as aforesaid, in reasonable quantity for his own private use. (Act XI, 1878, s. 8.)]
	6. Gun-stocks, sights, blocks, and rollers	each	...	5 0	
	7. Revolver-breeches, for each cartridge which they will carry	...	...	2 8	
	8. Extractors, nippers, heel-plates, pins, screws, tangs, bolts, thumb-pieces, triggers, trigger-guards, hammers, pistons, plates, and all other parts of a fire-arm not herein otherwise provided for, and all tools used for putting together or loading the same	each	...	1 8	
	9. Machines for making or loading or closing cartridges,	each	...	10 0	
	10. Machines for cupping cartridges ...	each	...	2 8	
	Gunpowder, common	lb.	0 5	10p.ct.	See section 8 and the second schedule of the Indian Arms Act (XI) of 1878.
	Ditto, sporting ...	,,	1 0		
	All other sorts ...	...	*Ad val.*		Gunwads held to be ammunition. Letter from Govt. of India, R. A. C., to Govt. of Bengal, No. 161, 6th Dec., 1877.

* This and the following nine entries are taken from the second schedule of the Arms Act.

IMPORT TARIFF.—(*Continued.*)

No	Names of Articles.	Per	Tariff Valuation	Rate of Duty.	Remarks.
			Rs. A.		
3	*Brushes, all sorts* ...		*Ad. val.*	5 p. ct.	Duties under Nos. 3 to 9 remitted by notification, R A. C., No. 43, 18th Mar., 1878; but chemical products and preparations containing 20 per cent. or more of proof spirit to pay duty as spirit, s. 21 of the Sea-Customs Act, 1878, being applied. Letters from Govt of India, R. A. C., to Collector of Customs, Calcutta, No. 78, 6th April 1877: and to Govt. of Bombay, No. 96, 18th June, 1877.
4	*Building and Engineering Materials—*				
	Asphalt		*Ad. val*		
	Cements, all sorts ..	.	"		
	Earthenware piping	..	"		
5	*Cabinetware and Furniture*	...	*Ad val*		
6	*Candles—*				
	Paraffine	*lb*	0 5		
	Spermaceti	"	0 8		
	Wax	"	1 0		
	All other sorts, including composition	"	0 5		
7	*Canes, Ratans, Articles made of Cane or Ratan, and Basket-work—*				
	Canes, Malacca ...	*doz.*	1 0		
	Ratans	*cwt.*	7 0		
	All other sorts, except common bamboos, which are free ...	...	*Ad. val*		[Glass mirrors are liable to duty under No 23, although the frames may be exempt as "Cabinetware and Furniture." This order refers only to looking-glasses and mirrors, not to elaborate pieces of furniture intended to serve other purposes into which pieces of mirror are inserted as embellishments. Such pieces of furniture should be classed as "Cabinetware." (I. 55, 12-3-79.)]
8	*Carriages and component parts thereof, except railway-carriages and trucks*	.	*Ad val.*		
9	*Chemical Products and Preparations—*				
	Acid, sulphuric ...	*lb.*	0 2		
	Alkali, country (sajji khar)	*cwt.*	2 0		
	Alum	"	4 0		
	Arsenic	"	25 0		
	" *China mansil*	"	16 0		
	Brimstone, flour ...	"	7 0		
	" *roll* ...	"	6 0		
	" *rough* ...	"	4 8		
	Copperas, green ...	"	3 0		
	Sal ammoniac ...	"	25 0		
	All other sorts ...	...	*Ad val*		
10	CHINESE AND JAPANESE-WARE, INCLUDING LACQUERED-WARE, BUT EXCLUDING EARTHENWARE, CHINA & PORCELAIN	...	*Ad val.*		
11	CLOCKS, WATCHES, AND OTHER TIME-KEEPERS.	...	"		

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
12	*Coir and articles made of Coir—*				Duties under Nos. 12 and 14 remitted by notification, R. A. C., No. 43, dated 18th March, 1878.
	Matting	...	*Ad. val.*		
	Yarn of all kinds ...	*cwt.*	9 0		
	Other articles made of Coir, except Cables and Rope ...	...	*Ad. val.*		
13	CORAL, REAL	...	"		
14	*Cordage and Rope, made of any vegetable fibre, except Cotton and Jute—*				
	Coir-cables, tarred ...	*cwt.*	10 0		
	Coir-rope	"	10 0		
	Cordage, hemp, European	"	20 0		
	Cordage, Manilla ...	"	25 0		
	Twine, European sail	*lb.*	0 8		
	All other sorts ...	...	*Ad. val.*		
15	CORK AND ARTICLES MADE OF CORK—				
	Bottle-corks ...	gross	1 8		
	Vial-corks	"	0 8		
	All other sorts ...	...	*Ad val.*		
16	COTTON AND ARTICLES MADE OF COTTON—				
	Cotton-hosiery ...	...	"		
	Cotton, raw, not the produce of Continental Asia or Ceylon	...	"	5 p. ct.	Duty on Raw Cotton under No. 16, remitted by notification, R. A. C., No. 43, dated 18th March, 1878.
	Cotton-rope ...	cwt.	25 0		
	Country-canvas ...	"	50 0		
	Piece-goods—				
	Grey—				
	Jaconets, exceeding 10 × 10 to the qr.-inch ...	lb.	0 10½		[Duty on Grey Cotton piece-goods, howsoever designated, which are shown to the satisfaction of the Customs-Collector, whose decision is final, to contain no yarn of a higher No. than 30, remitted by notification, R. A. C., No. 59, dated 13th March, 1879.]
	Jaconets, other sorts ...	"	0 9		
	Mulls	"	0 14		
	Printers ...	"	0 10		
	Shirtings and Longcloths ...	"	0 8½		
	T cloths, 18 reed and upwards, & Madapollams .	"	0 8½		
	T cloth under 18 reed, jeans, domestics, sheetings, and drills	"	0 7		
	Other sorts ...	...	*Ad val.*		

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
16	COTTON AND ARTICLES MADE OF COTTON—*ctd.*				
	Sewing thread—				
	Goa and country...	cwt.	30 0	5 p. ct.	
	On reels or cards containing 100 yards each, and *pro rata* above and below* ...	gross	3 0		
	White and coloured .	lb.	1 0		
	Twist—				
	Mule—*No.* 15 *and lower Nos.* ...	lb.	0 5	3½ per cent.	Duty on Grey Mule Twist, No. 32 and lower Nos., and on Grey Water Twist, No. 20 and lower Nos., remitted by notifications, R. A. C., No. 43, dated 18th March, 1878, and No. 56, dated 24th April, 1878.
	Nos. 16 *to* 24 ...	"	0 7		
	" 25 *to* 32 ...	"	0 8		
	" 33 to 42 ...	"	0 8½		
	" 43 to 52 ...	"	0 10		
	" 53 to 60 ...	"	0 11½		
	" 61 to 70 ...	"	0 13½		
	" 71 to 80 ...	"	0 15		
	And so on, one anna to be added to the valuation per lb. for every count of ten, or part of a count of ten, above 80.				
	Water—				
	No. 20 *& lower Nos.*	lb.	0 8		
	Nos. 21 to 30 ...	"	0 8		
	" 31 to 40 ...	"	0 10		
	" 41 to 50 ...	"	0 11½		
	Above 50 ...	"	0 14		
	Twist, Orange, Red, and other colours, except Turkey Red†	"	0 10		
	Twist, Turkey Red, all kinds† ...	"	1 3		
	Cotton goods, all other sorts ...	...	*Ad val.*	5 p. ct.	

* Duty to be charged either on the mark or on the actual length.

† Duty to be charged on the grey weight of the coloured yarn: when this is not ascertainable, the actual wharf-weight, or invoice weight, to be taken.

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
17	DRUGS AND MEDICINES, EXCEPT OPIUM—				Drugs and medicines containing less than 20 per cent. of proof spirit to pay duty at 5 per cent. *ad valorem*, but those containing 20 per cent. or more of proof spirit to pay duty as spirit, s. 21 of the Sea-Customs Act, 1878, being applied. Letters from Govt. of India, R. A. C., to Collector of Customs, Calcutta, No. 78, dated 6th April 1877; and to Govt. of Bombay, No. 96, dated 18th June 1877. Drugs imported by paper manufacturers and shown to the satisfaction of the Chief Customs-Authority of the place where they are imported to be intended solely for use in the manufacture of paper, exempted from duty by notification, Govt. of India, Financial Dept., No. 190, dated 30th Jan., 1876.
	Aloes, black ...	cwt.	11 0	5 p. ct	
	„ Socotra ...	„	25 0		
	Asafœtida (hing) ...	„	70 0		
	„ coarse (hingrá) ...	„	11 0		
	Camphor, Bhemsaini (baras)	lb.	80 0		
	Camphor, refined, cake	cwt.	55 0		
	Camphor, crude, in powder	„	45 0		
	Cassia lignea ...	„	22 0		
	Salep	„	90 0		
	Senna leaves ...	„	4 0		
	All other sorts, *except Quinine, which is free*	...	*Ad val.*		
18	DYEING AND COLOURING MATERIALS—				Duty on Lac remitted by notification, R. A. C., No. 110, dated 14th July, 1877. Ochre imported by paper manufacturers and shown to the satisfaction of the Chief Customs-Authority of the place where it is imported to be intended
	Aniline Dyes—Magenta and Roseine	oz.	0 4		
	Cochineal	lb.	1 8		
	Gallnuts, country, Myrabolam ...	cwt.	2 12		
	Gallnuts, Persian ...	„	35 0		
	Madder or manjith...	„	12 0		
	Orchilla weeds ...	„	5 0		
	Sapan wood and root	„	5 8		
	All other sorts ...	...	*Ad val.*		

IMPORT TARIFF—(*Continued*)

No	Names of Articles	Per	Tariff Valuation	Rate of Duty	Remarks
			Rs. A		
18	DYEING AND COLOURING MATERIALS, &c.—*contd*				solely for use in the manufacture of paper, exempted from duty by notification, Govt. of India, Financial Dept., No. 190, dated 30th Jan, 1876
19	EARTHENWARE (EXCEPT EARTHENWARE PIPING), CHINA, CHINA CLAY, AND PORCELAIN	...	*Ad val*		China clay imported by paper manufacturers and shown to the satisfaction of the Chief Customs-Authority of the place where it is imported to be intended solely for use in the manufacture of paper, exempted from duty by notification, Govt of India, Financial Dept., No. 190, dated 13th Jan., 1876.
20	FIREWORKS—				
	China	box of 133⅓ lbs.	30 0		
	All other sorts	...	*Ad val*	5 p. ct	
21	*Flax and articles made of Flax—*				Duties under Nos 21 and 22 remitted by notification, R A. C, No 43, dated 18th March 1878. [The heading No. 22, "Fruits and Vegetables," only refers to such articles as dates, cocoanuts, pistachio-nuts, walnuts, &c, imported in bulk, and largely consumed as food by various classes of the native population. (I 69, 17-7-78.)]
	Canvas, European sail, not exceeding 40 yards	*bolt*	15 0		
	Piece-goods ...	..	*Ad val*		
	All other sorts, including linen-thread	...	,,		
22	*Fruits and Vegetables—*				
	Almonds without shell	*cwt.*	30 0		
	,, *in the shell*	,,	11 0		
	Cajoo-kernels ...	,,	10 0		
	Cocoanuts .	*thousand*	30 0		
	,, *kernel (khopra)*	*cwt.*	8 8		
	Currants, European	,,	35 0		
	,, *Persian* .	,,	12 0		

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
22	*Fruits and Vegetables*—contd.				
	Dates, dry, in bags...	*cwt.*	4 8		
	„ *wet, in bags*...	„	3 8		
	„ „ *in pots*...	„	7 0		
	Figs, European ...	„	42 0		
	„ *Persian, dried*..	„	6 8		
	Garlic	„	5 0		
	Pistachio-nuts ...	„	20 0		
	Prunes, Bussorah ...	„	16 0		
23	GLASS, GLASS-WARE, BEADS, FALSE PEARLS, AND FALSE CORALS—				[Glass mirrors are liable to duty under No. 23, though the frames may be exempt as "Cabinet ware and Furniture." This order refers only to looking-glasses and mirrors, and not to elaborate pieces of furniture intended to serve other purposes into which pieces of mirror are inserted as embellishments. Such pieces of furniture shall be classed as "Cabinetware." (I. 55, 12-3-79.)]
	Bangles, Glass, China, gilt	100 pairs	6 0		
	Bangles, Glass, China, not gilt	„	3 0		
	Beads, China	cwt.	30 0		
	Coral, false	...	*Ad val.*		
	Glass, China, of all colours	133⅓ lbs.	32 0		
	Glass, Crown, coloured	100 spl. ft.	25 0		
	„ „ of sizes	„	5 4		
	Pearls, false—				
	Bájria	lákh	3 0	5 p. ct.	
	Boria	thousand	1 0		
	Jouria	lákh	5 0		
	Nathia	thousand	0 3		
	Tachea	„	1 0		
	Wattanah	lákh	9 0		
	All other sorts of beads, false pearls, and glass, except bottles used to bottle beer, wine, spirit, or aërated waters, which are free	...	*Ad val.*		
24	GUMS, GUM RESINS, AND ARTICLES MADE OF GUM OR GUM RESIN—				Rosin imported by paper manufacturers and shown to the satisfaction of the Chief Customs-Authority of the place where it is imported to be intended solely for use in the manufacture of paper, exempted from duty by notification, Govt. of
	Copal	cwt.	55 0		
	Cutch and Gambier	„	12 8		
	Gum Ammoniac ...	„	13 0		
	„ Arabic ...	„	13 8		
	„ Bdellium (common gum) ...	„	6 0		
	„ Benjamin ...	„	40 0		
	„ Bysabol (coarse myrrh) ...	„	13 0		

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
24	GUMS, &c.—*contd.*		Rs. A		
	Gum Olibanum or frankincense ...	cwt.	12 0		India, Financial Dept., No. 190, dated 13th Jan., 1876.
	Kino	"	10 0		
	Myrrh	"	32 0		
	" Persian (false)	"	3 0		
	Rosin	"	5 0		Duty on Lac remitted by notification, R A. C., No 110, dated 14th July, 1877.
	All other sorts... ...	...	*Ad val.*		
25	HARDWARE AND CUTLERY, INCLUDING IRONMONGERY AND PLATEDWARE, BUT EXCLUDING MACHINERY AND THE COMPONENT PARTS THEREOF, WHICH ARE FREE, AND AGRICULTURAL IMPLEMENTS, WHICH ALSO ARE FREE.	...	*Ad val*	5 p. ct	[In connection with the exemption of "Machinery and the component parts thereof," the following rule was laid down by the Secretary of State:— "It is obvious that when a machine is imported in separate portions, it is useless for the purpose for which it is intended until it is put together, and to effect this, certain tools and fittings are absolutely required. When such tools and fittings are imported together with the machine, by any company engaged in carrying on railway communication or river steam navigation, it may, I think, be fairly presumed that they are essential to the machine which has to be set up, and as such entitled to the exemption given by the law."—G. 4765, 18-12-63. Proof is required, however, that the articles will be used only as machinery, *the* material question for the

IMPORT TARIFF.—(*Continued.*)

No	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
25	HARDWARE, &c.—*contd.*	...	*Ad val.*		Collector to consider being, whether there is any reasonable probability that the article can be used otherwise than as machinery.—B. 325, 23-8-75. Hose: free entry as machinery refused.—*Ibid.*] See s. 8 and the second schedule of the Indian Arms Act (XI), 1878.
26	*Hemp and articles made of Hemp—*				Duties under Nos. 26, 27, and 28 (except in respect of musical instruments and apparatus), remitted by notification, R. A. C., No. 43, dated 18th March, 1878.
	Piece-goods	...	*Ad val.*		
	All other sorts, except rope	...	"		
27	*Hides and Skins, except raw or salted Hides or Skins, which are free—*			5 p. ct.	
	Hides—				
	Border	*each*	30 0		
	Buffalo	*score*	80 0		
	Cow	"	60 0		
	Skins—				
	Calf	*doz.*	45 0		
	Chamois	"	6 0		
	Goat	*score*	16 0		
	Lamb	"	6 0		
	Roan	*doz.*	30 0		
	Sheep...	*score*	11 0		
	All other sorts ...	...	*Ad val.*		
28	INSTRUMENTS AND APPARATUS—				Regimental band instruments exempted from duty by notification, R. A. C., No. 132, dated 21st Sept. 1877. This exemption includes band instruments of duly constituted Volunteer Corps. Letter from the Govt. of India, R. A. C, to the Chief Commissioner of British Burmah, No. 38, dated 11th March, 1878.
	Musical	...	*Ad val.*		
	Drawing, Measuring, Optical, Photographic (including materials for Photography), Surveying, and Surgical (including surgical appliances)	...	"		

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
29	IVORY AND IVORY-WARE—				
	Unmanufactured—				
	Elephants' grinders ...	cwt.	125 0		
	Elephants' tusks, each exceeding 20 lbs. in weight, and hollows, each weighing 10 lbs. and over	"	450 0		
	Elephants' tusks not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, each weighing less than 10 lbs. ...	"	375 0		
	Sea-cow or moye teeth, each less than 3 lbs.	"	45 0		
	Articles made of Ivory...	"	*Ad val.*	5 p. ct.	
30	JEWELLERY, INCLUDING PLATE—				
	Silver-ware—				
	plain } other than Eur.	tolah	1 2		
	embossed or chased } other than Eur.	"	1 8		
	All other sorts, *except precious stones and pearls, which are free* ...	...	*Ad val.*		
31	*Leather and articles made of Leather, including Boots, Shoes, Harness and Saddlery, but excluding Belting for driving Machinery, which is free* ...	...	*Ad. val.*		Duties under No. 31 remitted by notification, R. A. C., No. 43, dated 18th March, 1878.
32	LIQUORS—				
	Ale, beer, and porter, cider, and other fermented liquors	impl. gal. or 6 qt. bottles	...	1 anna	[For the purpose of levying and collecting duty, an imperial gallon must be taken to contain as much as six reputed quart bottles; and whenever liquors are imported in ordinary quart bottles, the Collector need not levy duty at Rs. 4 per imperial gallon,
	Liqueurs	"	...	Rs. 4.	
	Spirit, for use exclusively in arts or manufactures or in chemistry, which has been rendered effectually and permanently unfit for human consumption	...	*Ad val.*	10 p. ct.	

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
32	LIQUORS—*contd.*				but at the rate of Rs. 4 per six gallons. I., 252, 19-5-76. G., 1425, 27-5-76 (Adv.-Genl.) Assessment may be allowed, (1) when importers apply to have their liquors assessed for duty per imperial gallon, (2) when the Customs Collector thinks the bottle contains more than one-sixth of an imperial gallon (B. 308, 5-8-76. See, also I., 101, 12-5-76.) Wine, to the extent of eighty barrels annually, may be passed free of duty for the use of the French officials at Chandernagore. (I., 59, 3-3-77.) Wines which have been fortified in bond in the London docks up to 40 per cent. of spirits, are allowed to pass at Re. 1 per gallon as wine. Wines for Chandernagore church exempted by special order. (B., 464, 14-5-73.)]
	Spirit, other sorts ...	impl. gal. or 6 qt. bottles of the strength of London-proof.	...	Rs 4, and the duty to be increased in proportion as the strength of the spirit exceeds London-proof.	See Sea-Customs Act, 1878, s. 151. Spirit imported from any port in British India and protected by the certificate of an officer empowered in that behalf by the Governor General in Council or the Local Govt., is chargeable with only the amount, if any, by which the duty

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
32	LIQUORS—*contd*		Rs. A.		
	Spirit—contd				leviable under this schedule exceeds the duty shown by such certificate to have been already paid in respect thereof. Notification, Govt. of India, Financial Dept., No. 2346, dated 5th Aug., 1875.
	Wines—				
	Champagne and all other sparkling wines ...	impl. gal or 6 qt. bottles	...	Rs. 2-8.	
	Claret and Still Burgundy ...	"	...	Re. 1.	
	All other sorts of still wines ...	"	...	Re. 1.	Duty on all other sorts of still wines reduced to one rupee by notification, R. A. C., No. 116, dated the 12th Sept., 1878.
33	MATCHES, LUCIFER, AND ALL OTHER SORTS ...	...	*Ad val.*	5 p. ct.	
34	*Mats*—				Duties under No. 34 remitted by notification, R. A. C., No. 43, dated 18th March, 1878.
	Floor-matting, China and Singapore, of all sorts ...	*hundred*	70 0		
	All other sorts except coir-matting ...	...	*Ad val.*		
35	METALS, UNWROUGHT, WROUGHT, AND ARTICLES MADE OF METALS—				
	Brass—				
	Beads, Ghúngrí, China ...	thousand	1 0		
	Old	cwt.	30 0		
	Sheets, rolls, very thin... ...	"	75 0		
	Wire	lb.	0 7		
	All other sorts ...	...	*Ad val.*		

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
35	METALS, &c—*contd.*				
	Copper—			5 p. ct.	[Duty is leviable on old copper sheathing taken from the bottom of a ship from a foreign port, which it is not even alleged was put on the ship in this country. But when it can be proved that the ship from which old copper has been removed was last coppered in this country, it may be assumed that the copper has already paid duty, and it may be allowed re-importation as old copper free of duty, even though more accurate identification of the copper as duty-paid copper is not forthcoming. G. 2478, 24-8-66.]
	Australian cake ...	cwt.	45 0		
	Bolt	"	46 0		
	Brazier's & sheets .	"	46 0		
	China cash ...	"	30 0		
	Japan	"	41 0		
	Nails and composition-nails ...	"	46 0		
	Old...	"	40 0		
	Pigs and slabs, foreign	"	43 0		
	Sheathing and plate and raised bottoms... ...	"	48 0		
	Tiles, ingots, cakes, and bricks ...	"	44 0		
	Other sorts, unmanufactured ...	...	*Ad val.*		
	China, white copper-ware ...	lb.	1 2		
	Foil or dakpana ...	100 leaves	3 0		
	Wire	lb.	0 9		
	All other sorts ...	...	*Ad val.*		
	Gold leaf, European	100 leaves	2 12		Mock gold leaf to pay duty at 5 per cent. *ad valorem*, instead of Rs. 5 per 20 books. Notification, Govt. of India, R. A. C., No. 86, dated 11th May, 1877.
	" Mock ...	20 books	5 0		
	Iron—			1 p. ct.	
	Anchors and cables	...	*Ad val.*		
	Angle and T iron...	...	"		
	Beams, pillars, girders, bridge-work, and other descriptions of iron imported exclusively for building purposes	...	"		
	Flat, square and bolt, including Scotch	ton	80 0		

IMPORT TARIFF.—(*Continued*)

No.	Names of Articles.	Per	Tariff Valuation.		Rate of Duty.	Remarks.
			Rs.	A.		
35	METALS, &c.—*contd.*					
	Iron—					
	Galvanised ...	cwt	11	0	1 p. ct.	
	" sheets and ridging	"	11	0		
	Hoop, plate and sheet	ton	105	0		
	Nails, rose, clasp, and flat-headed rivets & washers	cwt.	11	0		
	Nails, other sorts, including galvanised... ...	...	*Ad val.*			
	Nail-rod ...	ton	85	0		
	Old	cwt	1	8		
	Pig...	ton	42	0		
	Pipes and tubes ...	...	*Ad val.*			
	Rice bowls ...	set of ten	4	0		
	"	" six	2	0		
	Rod, round, British, not exceeding half-inch diameter ...	ton	90	0		
	Rod, exceeding ½-inch diameter ...	"	80	0		
	Swedish, flat and square	"	125	0		
	Tinned plates ...	cwt.	12	0		
	All other sorts, including wire, but excluding railway materials, & *Kentledge, which last-named article is free*	...	*Ad val.*		5 p. ct.	Iron ore to be passed free of duty. Letter from Govt. of India, R A. C., to Collector of Customs, Calcutta, No. 121, dated 21st February, 1877.
	Lametta, double reels	score	4	8		
	" single "	"	2	4		
	Lead—					
	Ore, Galena ...	cwt.	13	0		
	Pig	"	12	0		
	Pipes	...	*Ad val.*			
	Sheets, tea ...	cwt.	20	0		
	" other sorts	"	13	0		
	Orsidue, and brass-leaves, foreign, European	lb.	1	2		
	Orsidue, and brass-leaves, China ...	lb.	1	0		
	Patent or Yellow Metals, sheathing, sheets, and bolts...	cwt.	38	0		
	Ditto ditto, old ...	"	30	0		

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty	Remarks.
			Rs. A.		
35	METALS, &c.—*contd.*				
	Quicksilver ...	lb	1 4		
	Shot, bird	cwt.	16 0		
	Steel, excluding railway materials—				
	Blistered	"	8 0		
	British and foreign, other than Swedish	"	7 0		
	Cast	"	20 0		
	Spring	"	8 8		
	Swedish	"	9 0		
	Tin, block	"	40 0		
	" other sorts ...	...	*Ad val.*		
	Zinc or spelter—				
	Nails	cwt.	20 0		
	Plate and other shapes, soft ...	"	15 0		Current coin and bullion exempted from duty by notification, R. A. C., No. 138, dated 12th October, 1877.
	Ditto, hard ...	"	12 0		
	Sheet or zinc sheathing ...	"	15 0		
	All other sorts ...	...	*Ad val.*		
36	*Military and other Uniforms and Accoutrements, &c., except Uniforms and Accoutrements imported by a Public Servant for his personal use, which are free*	...	*Ad val.*	5 p. ct.	Duties under Nos. 36 to 39 remitted by notification, R A. C., No. 43. dated 18th March, 1878.
37	*Naval Stores not otherwise described, except Oakum, which is free* ...	...	*Ad val.*		[In such cases as those of oils (No. 38) used for food, as flavoring essences, perfumery, or medicine, the reasonable rule to observe is that which was laid down in the letter from the Secretary to the Govt. of India, in the Financial Dept, No. 772, dated the 7th June, 1876; in the case of the liability of coffee to duty, *viz.*, that, if imported in bulk, they should be classed as oils, and exempted from duty;
38	*Oils*—				
	Cassia	*lb.*	3 0		
	Cocoanut	*cwt.*	15 0		
	Grass	*lb.*	1 12		
	Jinjili or til ...	*cwt.*	15 0		
	Kerosine, paraffine, petroleum, rock and shale oils of all descriptions ...	*impl. gal.*	0 12		
	Linseed, European...	"	2 0		
	Naphtha	*cwt.*	30 0		
	Otto of sorts ...	*oz.*	10 0		
	Sandalwood ...	*lb.*	8 0		

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
38	*Oils*—contd.				
	Turpentine ...	*impl. gal.*	1 10		but if imported in comparatively small quantities, as part of a consignment of other goods, they should be charged with duty under the head of the Tariff in which they may most appropriately be included. (I. 69, 17-7-78).]
	Whale (except spermaceti) and fish ...	*cwt.*	15 0		
	Wood	"	15 0		
	All other sorts, except cocum and slush fat, which are free	...	*Ad val.*	4 p. ct	
39	*Oil and Floor Cloth* ...	...	*Ad val.*		
40	OPIUM NOT COVERED BY A GOVERNMENT PASS	seer of 80 tolahs.	...	Rs. 24	See the Sea-Customs Act, 1878, s. 20 (*b*), and the Opium Act, 1878, ss 4 (*e*), 5 (*e*) and proviso, and 6. Opium imported from any port in British India and protected by the certificate of an officer empowered in that behalf by the Governor-General in Council or the Local Government is chargeable with only the amount, if any, by which the duty leviable thereon under this schedule exceeds the duty shown by such certificate to have been already paid in respect thereof The amount, if any, paid to the Government as the price of such opium is not duty within the meaning of this order. Notification, Govt. of India, Financial Dept., No. 2346, dated 5th August, 1875.

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
41	PAINTS, COLOURS, PAINTERS' MATERIALS, AND COMPOSITIONS FOR APPLICATION TO LEATHER AND METALS—				Ochre imported by paper manufacturers and shown to the satisfaction of the Chief Customs-Authority of the place where it is imported to be intended solely for use in the manufacture of paper, exempted from duty by notification, Govt of India, Financial Dept., No 190, dated 13th Jan., 1876.
	Ochre other than European, all colours	cwt.	1 4		
	Paints of sorts ...	"	12 0		
	" Composition	"	30 0		
	" Patent driers	"	14 0		
	Prussian blue, China	lb.	0 8		
	" " Eurn.	lb.	1 6		
	Red lead	cwt.	14 0	5 p. ct	
	Turpentine	impl. gal	1 8		
	Verdigris	cwt.	70 0		
	Vermilion, Canton...	box of 90 bdls.	80 0		
	White lead	cwt.	12 0		
	All other sorts ...	...	*Ad val.*		
42	*Paper*—				Duties under No. 42 remitted by notification, R. A. C., No. 43, dated 18th March, 1878.
	Wall-paper ...	...	*Ad val.*		
43	PERFUMERY—				
	Atary, Persian ...	cwt.	15 0		[Under this head can be classed only such articles the primary use and object of which is to create a pleasant odour (I. 74, 1-2-79. G. 74, dated 2nd July, 1879)]
	Perfumed spirit in wood, or in bottles containing more than half a pint...	impl. gal.	...	Rs. 4	[Includes Otto of Roses. I. 69, 17-7-76.]
	Rose-flowers, dried...	cwt.	12 0		
	Rose-water	impl. gal	1 12		
	All other sorts, including perfumed spirit in bottles contg. not more than half a pint...	...	*Ad val.*	5 p ct	
44	PIECE-GOODS NOT OTHERWISE DESCRIBED ...	..	*Ad val*		[Includes piece-goods made of flax and hemp. I. 441C., 14-10-78] Duties under No. 44 on piece-goods made of jute, and under Nos. 45 and 46, remitted by notification, R. A. C., No. 43, Mar. 18, 1878

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
45	*Pipes and other Implements used in the consumption of Tobacco* ...	...	Rs. A. *Ad val.*		See remarks on No. 44.
46	*Pitch, Tar, & Dammar—*				
	Bitumen	...	*Ad val.*		
	Dammar	*cwt.*	5 0		
	Pitch, American and European ...	"	6 0		Ditto.
	Pitch, Coal ...	"	2 8		
	Tar, American and European ...	"	6 0		
	Tar, Coal	"	2 8		
	Tar, Mineral ...	...	*Ad val.*		
47	PROVISIONS AND OILMAN'S STORES—				[Includes "tinned fruits," which are not exempt under No. 22. I. 69. 17th July, 1878. Includes oil of lemon, and olive oil.]
	Bacon in canisters, jowls and cheeks ...	lb.	0 12		
	Beef and Pork ...	tierce of 3 cwt	60 0		
		barrel of 2 cwt.	40 0		
	Cheese	lb.	0 12	5 p. ct.	
	China Preserves ...	box of 6 jars.	8 0		
	Flour	barrel or sack of 200lbs.	15 0		
	Ghee	cwt.	40 0		
	Groceries not otherwise described	...	*Ad val*		
	Pork-hams	lb.	0 12		
	Salted fish*	cwt	...	12annas*	The duty on salted fish is leviable only when it is imported into the Bombay Presidency, including Sind (*vide* footnote). If it is imported from any port in any part of British India, except British Burma, and is protected by

* Duty to be levied only on salted fish imported into the Bombay Presidency, *except Sind* and into such other parts of British India as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time direct. [The duty has been extended to salted fish imported into Sind. Notification, Govt. of India, Department of Revenue, Agriculture, and Commerce, No. 174, dated 28th December, 1877.]

IMPORT TARIFF.—(*Continued.*)

No	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
47	PROVISIONS AND OILMAN'S STORES—*contd.*				the certificate* of an officer empowered in that behalf by the Local Government, that duty has been paid upon the salt used in curing such fish, it is exempted from import duty. Notifications, Govt., of India, Financial Dept., No. 2346, dated 5th August, 1875; and R. A. C., No. 15, dated 25th Jan., 1878. See also Sea-Customs Act, 1878, s. 20 (*b*).
	Tongues, salted ...	keg of six	10 0	5 p. ct	
	Vinegar, European, in wood	impl. gal.	1 0		
	Vinegar, Persian ...	"	0 12		
	" Country ...	"	0 6		
	All other sorts, except bêche-de-mer, fish-maws, shark-fins, singally, and sozille, which are free ...	...	*Ad val.*		
48	*Railway Materials—*				Duties under No. 48 remitted by notification, R. A. C., No 43, dated 18th March 1878.
	Of iron	...	*Ad val.*	1 *p. ct.*	
	Steel rails and other articles made of steel intended for the permanent-way of railways	...	"		
	All other sorts, including carriages and trucks		*Ad val.*	5 *per ct.*	
49	SALT—				Sea the Salt Act. 1877, section 4. The duty on salt imported into Bengal was reduced to Rs. 2-14 per maund of 82⅔ lbs. avoirdupois, by notification, R A. C., No. 100, dated 31st July 1878.
	Imported—				
	into British Burma...	In. md. of 82⅔ lbs avoirdupois weight.	...	3 annas	
	into Bengal ...	"	...	Rs. 2-14	
	into any other part of British India ...	"	..	Rs. 2-8	

* The Collector of Customs at every port in Bengal, and the Deputy Collector and Assistant Collector of Customs at Calcutta, in cases where the Collector may delegate the duty, are empowered to grant the certificate. N. C. G., p. 1320, 20th October 1875.

IMPORT TARIFF.—(*Continued*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
49	SALT—*continued.*		Rs A.		Salt imported into the Port of Calcutta and issued with the sanction of the Government of Bengal to manufacturers of glazed stoneware, exempted from duty by notification, R A C., No. 150, dated 12th July, 1877. See Sea-Customs Act, 1878, section 20 (*b*). Salt imported from any port in British India, and protected by the certificate of an officer empowered in that behalf by the Governor-General in Council or the Local Government, is chargeable with only the amount, if any, by which the duty leviable thereon under this schedule exceeds the duty shown by such certificate to have been already paid in respect thereof. The amount, if any, paid to the Government as the price of the salt is not duty within the meaning of this order. Notification, Govt. of India, Financial Dept, No. 2346, dated 5th August, 1875.
50	*Seeds*—				Duties under No. 50 remitted by notification, R. A C, No. 43, dated 18th March, 1878.
	Castor	*cwt.*	4 8	5 p ct	
	Cummin	"	13 0		
	" *black*	"	4 8		
	Linseed	"	5 8		
	Methi	"	4 0		
	Mustard, rape, or sarson	"	4 8		

IMPORT TARIFF.—(*Continued.*)

No	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
50	*Seeds*—contd.				
	Quince-seed or bihi-dana	*cwt.*	30 0		
	Sozírá	"	20 0		
	All other sorts, except seeds imported by any Public Society, for gratuitous distribution, which are free...	...	*Ad val.*		
51	SHELLS AND COWRIES—				
	Chanks—				
	Large shells for cameos	hundred	6 0		
	White, live	"	6 0		
	" dead	"	3 8		
	Cowras—				
	From Mozambique and Zanzibar ...	"	0 8		
	From other places ...	"	0 8		
	Cowries—				
	Bazar, common ...	cwt.	2 8		
	Maldive	"	7 8		
	Sankhli	"	50 0		
	Yellow, superior quality	"	2 8		
	Mother-of-pearl ...	"	20 0		
	Tortoise-shell	lb.	6 0	5 p.ct	
	" nakh	"	1 0		
	All other sorts, including nakhla	...	*Ad val.*		
52	SILK AND ARTICLES MADE OF SILK—				
	Floss	lb	9 0		
	Piece-goods	...	*Ad val.*		
	Raw Silk—				
	Chaharam and Cochin China and yellow Shanghai	lb.	4 8		
	Mathow	"	1 12		
	Other kinds of China	"	7 0		
	Waste and Kachra	"	1 0		
	Panjam	"	1 4		
	Persian	"	4 8		
	Siam	"	2 0		
	Raw silk, the produce of the tazar or other wild worm	"	2 8		
	Sewing thread, China	"	8 0		
	All other sorts ...	..	*Ad val.*		

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
53	*Soap*	...	*Ad val.*		Duties under No. 53 remitted by notification, R. A. C., No. 43, dated 18th March, 1878.
54	SPICES—				
	Aniseed, star ...	cwt.	33 0		
	Betelnuts—				
	Goa	"	12 0		
	In the husk ...	thousand	2 0		
	White, Srivardhan	cwt.	18 0		
	All other sorts ...	"	9 0		
	Chillies, dried ...	"	9 0		
	Cloves	"	65 0		
	" in seeds, Narlavang	"	24 0		
	Mace	lb.	0 14		
	Nutmegs	"	1 0		
	" in shell ...	"	0 6		
	Pepper, black and long	cwt.	20 0	5 p. ct.	
	Pepper, white ...	"	32 0		
	All other sorts ...	..	*Ad val.*		
55	STATIONERY (*except Paper, which is free*) ...	...	*Ad val.*		
56	SUGAR—				
	China, candy ...	cwt.	23 0		
	Loaf	"	30 0		
	Soft	"	15 0		
	All other sorts of saccharine produce ...	...	*Ad val*		
57	TEA—				
	Black	lb.	0 10		
	Green	"	1 2		
58	TOBACCO—				[Tobacco certified by the commanding officer to be intended for the use, *bonâ fide*, of non-commissioned officers and men of Her Majesty's regiments, may be cleared from bond, duty free, upon indents signed by commanding officers and countersigned by the military store-keeper. I. 403, 8-2-77; G. 389, 15-2-77.]
	Manufactured ...	...	*Ad val.*		
	Unmanufactured ...	...	"		

IMPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty.	Remarks.
			Rs. A.		
59	*Toilet Requisites not otherwise described* ...	...	*Ad val.*		Duties under No. 59 remitted by notification, R. A. C., No. 43, dated 18th March, 1878.
60	TOYS AND REQUISITES FOR ALL GAMES ...	...	*Ad val.*		
61	UMBRELLAS—				
	China paper kettisals	Box of 110	45 0	5 p. ct	[Umbrellas with double covers are to be assessed *ad valorem* under "all other sorts." B. 48, 9-2-76.]
	Cotton, steel-ribbed .	each	0 13		
	" cane-ribbed .	"	0 12		
	" oiled, other than European ...	"	0 8		
	All other sorts ...	...	*Ad val.*		
62	WOOLLEN GOODS—				
	Braid...	...	*Ad val.*		
	Hosiery	...	"		
	Piece-goods	...	"		
	All other sorts ...	...	"		

SCHEDULE B.

EXPORT TARIFF.

1	DYEING AND COLOURING MATERIALS—				[*Indigo samples* may be exported from Bombay without the actual payment of customs-duty, on condition that the shippers will deposit previously at the Bombay Custom-house a sum equal to the estimated duty on the samples, and will produce a certificate from the Custom-house at Calcutta of the payment of the duty at that port within
	Indigo—				
	Leaves, green or dry	ton	...	Rs. 3.	
	Manufactured ...	In md. of 3,200 tolahs	...		

EXPORT TARIFF.—(*Continued.*)

No.	Names of Articles.	Per	Tariff Valuation.	Rate of Duty	Remarks.
			Rs. A.		
1	DYEING & COLOURING MATERIALS—*contd.*				three months of such payment. The amount so deposited may be refunded on production of the certificate from the Custom-house. I. 7278, 19-12-74; G. 23, 6-1-75; B. 9B, 11-1-75.]
	Indigo—*contd.*				
2	GRAIN AND PULSE—				
	Rice in the husk (paddy)	"	...	3 ans.	
	Rice not in the husk	"	...		
3	LAC—				Duty on Button Lac reduced to one rupee four annas per cwt., and on Shell Lac to one rupee eight annas per cwt., and duty on all sorts of Lac, other than these two, remitted by notification, R. A. C., No. 111, dated 14th July 1877.
	Button	cwt.	...	Re. 1-4	
	Seed	"	...		
	Shell	"	...	" 1-8.	
	Stick	"	...		
	All other sorts, except lac-dye, which is free...	...	...		

For the purposes of this schedule, one maund is equal to 82⅔lb. avoirdupois, and 27$\frac{3}{5}$ maunds are equal to one ton. Letter from Government of India, Department of Revenue, Agriculture, and Commerce, to Government of Bombay, No. 443, dated 24th October 1877.

Pepper exported by sea from the Port of Cochin is subject to such duty not exceeding nine rupees per khandi, as the Governor of Fort St. George in Council from time to time determines. India Tariff Act, 1875, section 8.

Regarding the export of opium, see the Opium Act, 1878, sections 4 (*e*) and 5 (*e*).

APPENDIX H.

ALPHABETICAL LIST OF ARTICLES.

FOREIGN TRADE.

Alphabetical List of Articles of Import and Export, showing whether they are dutiable or free, and the denomination and classification under which they are to be entered in the Custom-house documents, under orders of the Secretary of State. (*I.* 78-81, 22-1-75.)

N. B.—This list will be of use to Custom-house Officers in determining whether an article is dutiable or free, and the classification under which it is to be entered in the Trade Returns. It must not, however, be accepted as an authoritative list issued by Government, though great pains have been taken to ensure accuracy. Some difficulty has been experienced in its preparation owing to the absence of any clearly defined standard of classification, and from the fact that certain exempted heads of the Tariff clash with other heads that are still dutiable. Thus, for example, many articles which are free as "chemical products and preparations" are also "medicines" and might fairly be taxed under that head; while "seeds" are in some cases also "spices," "drugs," or "provisions," and both "oils" and "fruits" clash with "provisions;" while iron bedsteads and cheval glasses, which are dutiable under the respective heads of "metals," and "glass," can reasonably claim exemption as articles of furniture. Where there is doubt as to the proper classification for duty, a note of interrogation (?) has been placed against the entry in column 3 or 4. In such cases it may be advisable to follow the custom and designation prevailing in the Trade.

1 ARTICLES.	2 Denomination *	3 Heading in Trade List †	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed ‡
A.			
Accoutrements	.....	See "Military and other Uniforms and Accoutrements."	Free.
Acetic Acid	Value ...	Chemical Products and Preparations—Other sorts.	Do.
Adzes	Ditto ...	Hardware & Cutlery	No. 25.
Aërated, Medicated, or Mineral Waters.	Ditto ...	Chemical Products and Preparations—Other sorts.	Free.
Agates or Cornelians ...	Ditto ...	Jewellery, Precious Stones, and Pearls—unset.	Do.
§ I.—AGRICULTURAL IMPLEMENTS.	Ditto ...	.....	Do.
Air-beds, Pillows, Rubber ...	Ditto ...	Caoutchouc manufactures.	Do.
Ajwan	Cwt. & value	Seeds, Essential ...	Do.
Albumen	Value ...	All other articles unenumerated, manufactured.	Do.
Albums, with or without musical box.	Ditto ...	Stationery (excluding paper).	With musical box, No. 28; without box, No. 55.
Alcohol	Ditto ...	Liquors ...	No. 32.
Ale	.....	See "Liquors" ...	Do.
Alkali (or Sajji khar) ...	Value ...	Chemical Products and Preparations—Other sorts.	Free.

* 1. Articles are invariably to be shown in yards, cwts., lbs. or gallons, &c. as indicated opposite each in the second column; and besides this the real value, whether determined by Appraisers, in the case of goods dutiable *ad valorem*, or declared under Section 29 of the Customs Act, is to be shown.

2. Where, in the second column of this list the word "denomination" occurs, it is intended that, besides the weight, measure, or quantity now specified as obligatory, the tale or denomination hitherto in use in the Trade, such as "pairs," "pieces," "dozens," &c., should also be shown, so as to facilitate comparison with the returns of former years.

3. Where column 2 is blank, the denomination will be found under the heading specified in column 3.

† Where column 3 is blank, the article should be entered in the Trade Return under its own name as specified in column 1.

‡ The Nos. are taken from Schedules A and B of the Tariff Act. Where no schedule is mentioned, Schedule A is referred to.

§ The articles mentioned in capital letters form the main headings of the Secretary of State's List A The numeral prefixed indicates the No. in that list.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No of the Tariff under which the article is placed.
Alkanet root	Cwt. & value	Dyeing and Colouring Materials—Other sorts.	No. 18
Almonds	Ditto ...	Fruits, Vegetables, and Nuts.	Free.
Aloes (Black and Socotra) ...	.....	See "Drugs and Medicines."	No. 17.
Aloe, or Garrow Wood (Lignaloes).	.....		
Alum	.....	See "Chemical Products and Preparations."	Free.
Aluminum	Cwt. & value	Metals unenumerated.	No. 35.
Amber	Value ...	All other articles unenumerated, unmanufactured.	Free.
Ambergris	Ditto ...	Perfumery ...	No. 43.
Ammunition	.....	See "Arms, Ammunition," &c.	No. 2.
Anchors	.....	See "Metals, Iron"...	No. 35.
Aneroids	Value ...	Instruments and Apparatus—Scientific.	Free.
Aniline Dyes	.....	See "Dyeing and Colouring Materials"	No. 18.
Animal bones	.....	See "Manures" ...	Free.
" charcoal	Value ...	All other articles unenumerated, manufactured.	Do.
II.—ANIMALS, LIVING—			
Horses	No. & value	.....	Do.
Other kinds			
Anise (or Anised) ...	Cwt. & value	Seeds, Essential ...	No. 54.
Anise star	Lbs & value	Spices—Other sorts	Do.
Annatto (see Arnotto).			
Antimony	Cwt & value	Metals unenumerated	No. 35.
Apparatus	.....	See "Instruments & Apparatus."	Free, except musical instruments & apparatus, which are dutiable, unless they are for Regimental bands, when they are free. See No 28.

1 ARTICLES	2 Denomination	3 Heading in Trade List	4 Whether dutiable or free and if dutiable the No of the Tarifi under which the article is placed
III.—APPAREL (including Haberdashery, Millinery, &c but excluding Hosiery).	Value ...	.....	No. 1.
Apples	Cwt & value	Fruits, Vegetables, and Nuts, unenumerated	Free.
Aquafortis (Nitric Acid) ...	Value ...	Chemical Products & Preparations—Other sorts.	Do.
Arabica, Gum	Cwt & value	Gums and Resins ...	No 24.
Argemon meter (for testing silver)	Value	Instruments & Apparatus—Scientific.	Free
IV—ARMS, AMMUNITION, &c. (excluding Military Accoutrements & Government Stores)—			
Fire-arms, and parts thereof.	Ditto ...	.....	No. 2. See Arms Act, XI of 1878, and Appendix F.
Gunpowder, common ...	Lbs & value	.....	
,, sporting ...	Ditto ...	.....	
Other sorts, including gunwads	Value ...	.....	
Arnotto	Cwt. & value	Dyeing & Colouring Materials—Other sorts.	No 18.
Aromatic bands	Value ...	Stationery (excluding paper) [sorts.	No 55.
Arrowroot	Cwt. & value	Provisions—Other	No. 47.
Arsenic	.....	See "Chemical Products and Preparations"	Free
V.—ART, WORKS OF ...	Value ...	.....	Free or dutiable according to the character of the article.
Asphalt	Cwt. & value	See "Building and Engineering Materials" [cines."	Free
Asafœtida (Hing & Hingrá)	Ditto ...	See "Drugs & Medi-	No 17.
Assalia	Cwt & value	Seeds, Essential ...	Free.
Atary, Persian	Value ...	Perfumery ...	Do
Aurifine, or Essence of Gold...	Ditto ...	Painters' Materials ..	No 11.
Axes	Ditto ...	Hardware ...	No. 25.
Axles	Ditto ..	Carriage, &c. ...	Free.
B.			
Bacon	Lbs & value	See "Provisions" ...	No 47.
Bag-pipes	Value ..	Instruments—Musical	No. 28.

1 ARTICLES.	2 Denomination	3 Heading in Trade List	4 Whether dutiable or free, and if dutiable the No. of the Tariff under which the article is placed
Bags and Sacks	No. & value	See "Flax," "Hemp," and "Jute"	Free.
" travelling (fitted or unfitted).	Value ...	All other articles ...	Free or dutiable according to the material.
Bajri	Cwt. & value	Grain and Pulse—Other sorts.	Free.
Bale Hoops (cut into lengths)	Ditto ...	Iron, wrought ...	No. 35.
Ballast	Ditto ...	All other articles ...	Free.
Bamboo-chicks ... ... " plates	Ditto ...	Canes and Rattans—articles made of, &c.	Do.
Bangles	Value ...	Glass—Other ware...	No. 23.
Banslochun, or Bamboo Camphor.	Ditto ...	Drugs & Medicines—Other sorts.	No. 17.
Barilla	Ditto ...	Ditto ...	
Bark, Peruvian	Lbs. & value	See "Drugs and Medicines."	
Barley	.....	See "Grain & Pulse"	Free.
" patent	Cwt. & value	Provisions—Other sorts.	No 47.
Barometers	Value ...	Instruments and Apparatus—Scientific.	Free.
Barytes, sulphate of ...	Cwt. & value	Paints and Colours	No. 41.
Basins, tinned	Value ...	Hardware, &c. ...	No. 25.
Basket-ware (Metal) ...	Ditto ...	Ditto ...	Do.
" works	Cwt. & value	Canes and Rattans—articles made of, &c.	Free.
Baths (Metal)	Value ...	Hardware ...	No. 25.
Bath bricks	Ditto ...	All other articles unenumerated, manufactured.	Free.
Bayonets	Ditto ...	Arms, &c.—Other sorts.	No. 2.
Bazarbattu Nuts ...	Cwt. & value	See "Fruits, Vegetables, and Nuts."	Free.
B'dellium	Ditto ...	Gums and Resins—Other sorts.	No. 24.
Beading, gilt	Value ...	All other articles ...	Free.
" other sorts ...	Ditto ...	Ditto ...	Do.
Beads and false Pearls ...	Value ...	See "Glass" ...	No. 23.
" enamelled ...	Ditto ...	Glass ...	Do.
" rosary ... ... " wooden	Ditto ...	All other articles unenumerated, manufactured.	Free.
Beans	Cwt. & value	Grain and Pulse—Other sorts.	Do.
Bêche-de-mer	.....	See "Provisions" ...	No. 47.

1 Articles	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Bedmushk	Cwt. & value	Drugs and Medicines or Perfumery (?)	No. 17 or 43 (?)
Bedsteads, iron	.....	Metals, all other sorts or Cabinetware and Furniture (?)	No. 35, or free as furniture (?)
„ wood	Value ...	Cabinetware & Furniture.	Free.
Beef	Cwt. & value	Provisions—Other sorts.	No. 47.
Beer	Gallon & value	See "Liquors" ...	No. 32.
Bellows	Value ...	Hardware, &c. ...	No. 25.
Bells and Bellmetal ...	Cwt. & value	Metals unenumerated.	No. 35.
Belting for machinery, leather Ditto, India-rubber ...	Value ...	Leather ...	Free.
Benjamin	Cwt. & value	Gums and Resins—Other sorts.	No. 24.
Betel-nuts	Lbs. and value	See "Spices" ...	No. 54.
Biboram Seed	Ditto ...	.....	Free.
Bicycles	Value . .	Carriages, &c. ...	Do.
Bihidana, or Quince-Seed ...	Cwt. & value	Seeds, Essential, or Drugs & Medicines (?)	Do. or No. 17 (?)
Billiard and Bagatelle Tables.	Value ...	Toys and Requisites for Games.	No. 60.
Binding, worsted ...	Ditto ...	Apparel—Haberdashery ...	No. 1.
Binnacles	Ditto ...	Hardware, &c. ...	No. 25.
Biscuits and Bread ...	Cwt. & value	Provisions — Other sorts.	No. 47.
Bitumen	Ditto ...	Building and Engineering Materials —Asphalt.	Free.
Binoculars	Value ...	Instruments—Optical.	Do.
Bird Cages	Ditto ...	Hardware, &c. ...	No. 25.
„ Skins	Ditto ...	All other articles—unmanufactured.	Free.
Bitters of all kinds ...	Gal. & value...	Liquors, Spirits — Other sorts.	No. 32.
Blacking (Shoe and Harness)	Value ...	Leather, compositions for application to.	No. 41.
Black-lead ... „ Japan ... „ Lamp ...	Ditto ...	Painters' Materials	No. 41.
Blackwood	Tons & value	Wood—Other timber	Free.
Blankets	Lbs. & value	Wool, manufactures of—Other sorts.	No. 62.
Bleaching Powder ...	Value ...	Chemical Products and Preparations—Other sorts.	Free.

1 Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Blinds (painted, &c.) ...	Value ...	Cabinetware ...	Free.
Blocks, electro	Ditto ...	Printing and Lithographing Materials.	Do.
Blue-lights (signal) ...	Ditto ...	Fireworks ...	No. 20.
Blue Vitriol	Ditto ...	Chemical Products, &c.	Free.
Bobbins ..	Ditto ...	Wood ...	Do.
Boiler composition ...	Ditto ...	Paints, Colors, &c....	No. 41.
„ tubes of iron ...	Ditto ...	Metals, Iron, Wrought (?)	No. 35, or free as Machinery (?)
Boats, with their tackle and [furniture.	.....	Ships, parts of ...	Free.
Bon-bon Boxes ... Bone, napkin rings „ handles ...	Value	All other articles, unenumerated.	Do.
Bones, Animal	Tons & value	See "Manures" ...	Do.
VI.—BOOKS AND PRINTED MATTER (including Maps and Charts).	Cwt. & value	.....	Do.
Book-covers, cloth ...	Value ...	Stationery (excluding paper).	No. 55.
Boots and Shoes	Pairs & value	See "Leather, manufactures of."	Free.
Boot-powder	.....	All other articles, unenumerated.	Do.
Boot-tree	Value ...	Wood, manufactures of.	Do.
VII.—BORAX	Cwt. & value	.....	Do.
Boring Tools	Value ...	Hardware ...	No. 25.
Bottles (common) used to bottle Beer, Wine, Spirit or aërated waters.	Cwt. value, & gross.	Glass, Bottles, common.	Free.
Bottles, all other sorts ...	Value ...	Glass—Other ware	No. 23.
Bottling Wire	Ditto ...	Metals, wire ...	No. 35.
„ Apparatus ...	Ditto ...	Hardware, &c. ...	No 25.
Boxes, tin	Ditto ...	Ditto ...	Do.
Boxwood Rules (Carpenter's tools).	Ditto ...	Wood, &c. ...	Free.
Braces	Ditto ...	Apparel ...	No. 1.
Braids	Lbs. & value	See "Wool, manufactures of."	No. 62.
Bran	Value ...	All other articles unenumerated.	Free.
Brandy	Gallon & value	See "Liquors" ...	No. 32.
Brass	Cwt. & value	See "Metals" ...	No. 35.
„ Cap-badges ... „ Rules	Value ...	Hardware ...	No. 25.
„ Leaves (Orsidue) ...	Cwt. & value	Metal, Brass, Wrought	No. 35.
Brewing Machines ...	Value ...	Machinery ...	Free.
„ Materials (patent)...	Ditto ...	Chemical Products, &c.—Other sorts.	Do.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Bricks and Tiles... ...	No. and value	See "Building and Engineering Materials."	Free.
Brimstone or Sulphur ...	Cwt. & value	See "Chemical Products and Preparations."	Do.
Bristles	Value ...	All other articles unenumerated, unmanufactured.	Do.
Britannia Metal, manufactures of.	Ditto ...	Hardware and Cutlery.	No. 25.
Brooms, brass heads ...	Ditto ...	Ditto ...	Do.
Brush, breech-cleaners ...	.....	All other articles unenumerated.	Free.
Brushes of all kinds (not of metal), including Copying, Paint, and Bottle Brushes	Value ...	.....	Brushes of all kinds are free. (I. 3, 4-1-79.)
Brushes, tube (of metal) " scratch (of wire)	Ditto ...	Hardware, &c. ...	Free.
Bubble tubes (for levelling instrument).	Ditto ...	Instruments and Apparatus.	Do.
VIII. — BUILDING AND ENGINEERING MATERIALS—			
Asphalt	Cwt & value	.....	
Bricks and Tiles ...	No. and value	.....	
Cement	Cwt. & value	.....	
Chalk and Lime Clay ... Earthenware piping	Ditto ...	.....	Do.
Stone	.....	See "Stone"	
Wood	.....	See "Wood"	
Other sorts	Cwt. & value	.....	
Bullets	Value ...	Arms, Ammunition, &c.—Other sorts.	No. 2.
" (Fishermen's) Bullet moulds ... " correcting Machine	Ditto ...	Ditto ...	Do.
Bunting	Ditto ...	Wool, manufactures [of	No. 62.
Buoys, Life (Cork) ...	Ditto ...	Naval Stores not otherwise described	Free.
" " (India Rubber)...	Ditto ...	Ditto ...	Do.
Burma nut-box Bushel measures	Value ...	Hardware, &c. ...	No. 25.
Butter	Lbs. & value	See "Provisions" ...	No. 47.
Buttons and Studs (not of metal).	Value ...	Apparel, Haberdashery.	No. 1.
Buttons (leather) ...	Ditto ...	Leather ...	Free.

1 ARTICLES.	2 Denomination	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No of the Tariff under which the article is placed.
Bysabol (coarse Myrrh) ...	Cwt & value	Gums and Resins—Other sorts.	No. 24.
C.			
IX.—CABINETWARE AND FURNITURE.*	Value ...	.....	Free.
Cables	Cwt. & value	See "Cordage" ...	Do.
„ Iron	Ditto ...	See "Metals, Iron, Wrought."	No. 35.
Cacao or Cocoa	Ditto ...	Provisions — Other sorts.	No. 47.
Cajeput Oil	Gallons & value	Oil, Essential (?) ...	Free, but dutiable as Medicine (?)
Cajoo Kernels	Value ...	Fruits, Vegetables, and Nuts.	Free.
Cake Ornaments... ...	Cwt & value	Provisions — Other sorts.	No. 47.
Calumba Root	Value ...	Drugs and Medicines—Other sorts.	No. 17.
Cameos, set or unset ...	Ditto ...	Jewellery ...	Unset free, Set, No. 30.
Cameras	Ditto ...	Instruments and Apparatus, Photographical	Free.
Camomile Flowers ...	Ditto ...	Drugs and Medicines—Other sorts.	No. 17.
Camphor, Bhimsaini „ Other sorts	Lbs. & value	See "Drugs and Medicines."	Do.
Canary and Bird-seed ...	Cwt & value	Seeds—Other sorts...	Free.
X.—CANDLES (of all sorts)	Lbs & value	.....	Do.
XI.—CANES AND RATTANS (and articles made of Cane or Rattan, and Basket-work.)	Cwt & value	.....	Do.
Canes and Sticks, Walking, mounted or otherwise ornamented.	Value ...	All other articles unenumerated, manufactured.	Do.
Cannon and Mortars ...	Ditto ...	Arms, Ammunition, &c.—Fire-arms & parts thereof.	No. 2.
Cantharides	Ditto ...	Drugs & Medicines—Other sorts.	No. 17.
Canvas, cotton	Yards & value	Cotton Manufactures	No. 16.
„ linen	Ditto ...	Flax Manufactures	Free.
„ Penelope ...	Value ...	Apparel, Haberdashery.	No. 1.

* Articles of furniture, into which pieces of mirror are inserted as embellishments, are classed as "Cabinetware," see No. 5, note Appendix G.

1 Articles	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed
XII.—CAOUTCHOUC—			
Raw	Cwt. & value	.....	Free.
Manufactures ...	Value ...	.....	Free, but dutiable as Toys under No. 60.
Capers	Cwt. & value	Provisions and Oilman's Stores—Other sorts	No. 47.
Capsules	Value ...	Hardware, &c. ...	No. 25.
Carbonic Paper	Ditto ...	Stationery (excluding paper).	Free.
Cardamoms	.....	See "Spices" ...	No. 54.
" Oil of ...	Gallons and value.	Oils, Essential (?) ...	Free, but dutiable as a Medicine (?).
Cards, playing	Value ...	Toys and Requisites for Games.	No. 60.
Card Cases (of all sorts) ...	Ditto ...	Stationery (excluding paper).	No. 55.
Card Mounts	Ditto ..	Ditto ...	Do.
Carmine	Cwt. & value	Paints and Colours...	No. 41.
Carpets and Carpeting ...	Lbs. & value	Wool Manufactures—Other sorts.	No. 62.
Carpet Bags	Value ...	Apparel, Haberdashery (?)	No. 1 (?)
" Slippers	Ditto ...	Leather manufactures, Shoes.	Free.
Caraway Seed	Cwt. & value	Seeds, Essential—Other sorts.	Do.
XIII.—CARRIAGES, CARTS, &c. (excluding Railway Carriages), and parts thereof.	Value ...	.....	Do.
Carriage Trimmings ...	Ditto ...	Apparel, Haberdashery.	No. 1.
" Lamps	Ditto ...	Glass, or Hardware (?)	No. 23 or 25 (?)
Cartridges ... Cartridge Cases ...	Ditto	Arms, Ammunition, &c.—Other sorts.	No. 2. See Arms Act XI of 1878, and Appendix F.
Cartridge Machines, Cutters, Closers, Creasers, and Loaders.	Ditto ...	Ditto ...	Ditto.
Carvings, Artistic, in wood ...	Ditto ...	Art, works of ...	Free.
" " in ivory ...	Ditto ...	Ditto ...	No 29.
Cases, Dressing (fitted or unfitted).	Ditto ...	Apparel, or Hardware, or Toilet Requisites (?)	No. 1, or 25, or free as Toilet Requisites (?)
Ditto (leather)	Ditto ...	Leather ...	Free.

1 Articles.	2 Denomination	3 Heading in Trade List	4 Whether dutiable or free, and if dutiable, the No of the Tariff under which the article is placed.
Cashewnuts	Cwt. & value	Fruits, Vegetables, & [Nuts	Free.
Castor Oil	.....	See "Oils" (?) ...	Do., but dutiable as a Medicine.
" Seed	Cwt. & value	Seeds—Other sorts...	Free.
" Seed Cakes ...	Ditto ...	Oilcakes ...	Do.
Catechu (Cutch or Terra Japonica).	Ditto ...	Gums and Resins, Cutch and Gambier	No. 24.
Catgut	Value ...	All other articles unenumerated, manufactured.	Free.
Caviare	Cwt. & value	Provisions and Oilman's Stores—Other sorts.	No. 47.
Cement	.....	See "Building and Engineering Materials" [ery	Free.
Chalk...	.....		
Chalk, French	Value ...	Apparel, Haberdash-	No. 1.
Chalmugra Oil	Gallons and value.	Oils, Vegetable, not essential—Other sorts.	Free.
Chamois Skins	Cwt and No (value).	Skins	Do.
Champagne	.....	See "Liquors, Wines"	No 32.
Chanks	.....	See "Shells and Cowries"	No. 51.
Charts and Maps ...	.....	See "Books & Printed Matter."	Free.
Chasum	Lbs. & value	Silk, Raw ...	No. 52.
Chay root	Cwt & value	Dyeing and Colouring Materials—Other sorts.	No. 18.
Cheese	.....	See "Provisions" ..	No. 47.
Chemical Apparatus, of glass	Value ...	Instruments and Apparatus.	Free.
XIV.—CHEMICAL PRODUCTS AND PREPARATIONS—			
Alum			
Arsenic			
Chemical imported solely for use in the manufacture of paper.			
Copperas	Cwt & value	.....	Do.
Sal Ammoniac ...			
Sulphur (Brimstone) ...			
Sulphuric Acid ...			
Khari Salt			
Other sorts	Value ...	.....	Do.

1 Articles	2 Denomination	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Cheque books	Value ...	Stationery (excluding paper).	No. 55.
Chillies	Lbs. & value	Spices unenumerated	No. 54.
China Clay	Value ...	Earthenware and Porcelain.	No. 19, but free if imported by paper manufacturers solely for use in the manufacture of paper.
China Matting	Sq. yards and value	Mats	Free.
China Root	Value ...	Drugs & Medicines	No 17.
„ Preserves... ...	Cwt & value	Provisions — Other sorts.	No. 47.
XV —CHINESE AND JAPANESE-WARE (including Lacquered ware, but exclusive of Earthenware and Porcelain).	Value ...	.....	No. 10.
Chiretta (Agathotes chirayta)	Ditto ...	Drugs & Medicines unenumerated	No. 17.
Chloride of Lime... ...	Ditto ...	Chemical Products and Preparations—Other sorts.	Free.
Chocolate	Cwt. & value	Provisions—Other sorts.	No. 47.
Chowries	Value ...	All other articles unenumerated, manufactured.	Free.
Chronometer	Ditto ...	Clocks, Watches, &c	No 11.
Chutnies	Cwt. & value	Provisions—Other sorts.	No. 47.
Church Vestments ...	Value ..	Apparel, &c. ...	No. 1.
Cider and Perry	Gallons and value.	Liquors—Other sorts	No. 32.
Cigars	.....	See "Tobacco" ...	No 58.
Cigar Cases	.....	All other articles ...	According to the material.
Cigar-holder (Japan) ...	.....	Ditto	Free.
Cigar Stands	Value ...	All other articles unenumerated, manufactured.	According to the material.
Cigarette Papers	Ditto ...	All other articles, &c.	Free.
Cinchona	Ditto ...	Drugs & Medicines —Other sorts.	No. 17.
Cinnabar	Cwt. & value	Paints and Colours...	No. 41.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Cinnamon	.....	See "Spices" ...	No. 54.
Citrate of Lime	Value	Chemical Products and Preparations—Other sorts.	Free.
Citric Acid			
Citron preserved with salt ...	Cwt. & value	Provisions ...	No. 47.
Claret	.....	See "Liquors, Wines"	No. 32.
Clay	.....	See "Building and Engineering Materials."	Free.
XVI.—CLOCKS, WATCHES. and other Timekeepers.	No. & value...	.....	No. 11.
Clothes	Value ...	Apparel ...	No. 1.
Cloves	.....	See "Spices" ...	No. 54.
Coach-builders' Materials ...	Value ...	All other articles unenumerated, manufactured.	According to the character of the article.
XVII.—COAL— ...	Tons & value	.....	Free.
Coals			
Coke			
Patent fuel			
Coal-Tar, Pitch ...	Cwt. & value	Pitch, Tar, and Dammar.	Do.
Cochineal	.....	See "Dyeing and Colouring Materials."	No. 18.
Cocoa and Chocolate ...	Cwt. & value	Provisions—Other sorts.	No. 47.
Cocoanuts, Shell (fresh) ...	No. & value...	See "Fruits, Vegetables, and Nuts."	Free.
" Kernel or Copra...	Cwt. & value		
Cocoanut Oil	.....	See "Oils" ...	Do.
Cocoons	Lbs. & value	Silk, Raw. ...	No. 52.
Cocum Oil (Garcinia purpurea)	.....	See "Oils, Vegetable, not essential."	Free.
Cod-liver Oil	Gallons & value	Oils, Animal (?) ...	Do., may be dutiable under No. 17 as Medicines (?)
XVIII.—COFFEE ...	Cwt. & value	See "Provisions" ...	No. 47.
Coffin furniture	.....	All other articles, &c.	According to the character of the article.

1 Articles	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed
Coin—Copper	Cwt. & value	See "Metals, Copper"	No. 35.
„ Gold and Silver ...	.....	See "Treasure" ...	Free.
XIX.—COIR — unmanufactured	Cwt. & value	.....	Do.
Coir, manufactures of ...	Ditto ...	.....	Do.
„ Ropes	Ditto ...	Cordage and Rope...	Do.
Coke	.....	See "Coal" ...	Do.
Collodion	Value ..	Chemical Products & Preparations—Other sorts.	Do.
Colocynth	Ditto ...	Drugs & Medicines—Other sorts.	No 17.
Colouring Materials ...	Cwt. & value	Dyeing and Colouring Materials—Other sorts.	No. 18.
Colours	Ditto ...	Paints and Colours	No. 41.
Combs of all sorts, including India-rubber and Ivory Combs.	Value ...	Toilet Requisites not otherwise described	Free.
Confectionery	Cwt. & value	Sugar, &c.—Other Saccharine matter.	No 56.
Coova, red	Value ...	Seeds ...	Free.
Copal...	Cwt. & value	Gums and Resins—Other sorts.	No. 24.
Copper	.....	See "Metals" ...	No. 35.
Copper, old Sheathing taken from ships' bottoms.	Cwt. & value	Metals ...	No 35, but free in certain cases. See note to No. 35.
Copper Foil (Dakpana) ...	Ditto ...	Metals, Copper ...	No. 35.
Copperas	Ditto ...	See "Chemical Products and Preparations"	Free.
Copra or Cocoanut Kernel ...	.....	See "Fruits, Vegetables, and Nuts."	Do.
Copy-books ...	Value ...	Stationery ...	No. 55.
XX.—CORALS, real ...	Lbs. & value	.....	No. 13
„ false ...	Cwt. & value	Glass—Beads & False Pearls.	No. 23.
Corals (Animal matter) ...	Ditto ...	Shells and Cowries	No. 51.
XXI.—CORDAGE AND ROPE OF VEGETABLE FIBRE (excluding Jute).	Ditto ...	.....	Free.
Coriander Seed	Ditto ...	Seeds, Essential ...	Do.
XXII.—CORKS and Manufactures of Cork.	Cwt., gross, value.	.....	No. 15.

1 Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
XXIII.—COTTON—			
Raw	Cwt. & value	.....	No. 16. Duty remitted on Raw Cotton, and on Piece-goods in certain cases. See note to No. 16.
Twist and Yarn ...	Lbs. & denomination—value.	.....	
Manufactures—			
Piece-goods—			
Grey (unbleached) ...	Yards & denomination—value.	.....	
White (bleached) ...	Ditto ...	.....	
Coloured, printed or dyed.	Ditto ...	.....	
Handkerchiefs and Shawls in the piece.	No & value...	.....	
Other sorts	Yards & denomination—value.	.....	
Lace and Patent Net ...	Yards & value	.....	
Hosiery, pure and mixed	Value ...	.....	
Thread, Sewing ...	Lbs. & gross reels, value.	.....	
Canvas	Yards & bolts, value.	.....	
Other sorts	Lbs. & denomination—value.	.....	
Courier Bags (of leather) ...	Value ...	Leather, manufactures of — Other sorts.	Free.
" (of canvas) ...	Ditto ...	Flax, manufactures of.	Do.
Cowras	Cwt. & value	Shells ...	No. 51.
Cowries	.....	See "Shells" ...	Do.
Cow-tails	Value ...	All other articles ...	Free.
Crafters	Ditto ...	Fireworks ...	No. 20.
Cream of Tartar... ...	Ditto ...	Chemical Products and Preparations —Other sorts.	Free.
Crockery	Ditto ...	Earthenware & Porcelain.	No. 19.
Crucibles	Ditto ...	Hardware, &c. ...	No. 25.
" earthen... ...	Ditto ..	Earthenware & Porcelain, &c.	No. 19.
Cubebs	Ditto ...	Drugs and Medicines —Other sorts.	No. 17.

1 Articles	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable the No of the Tariff under which the article is placed.
Cubic Nitre	Value ...	Chemical Products and Preparations—Other sorts.	Free.
Cucumbers, preserved in salt	Cwt. & value	Fruits, Vegetables, and Nuts (?)	Do., or dutiable under No 27 as "Provisions" (?)
Cummin, white and black ...	.....	See "Seeds," Essential.	Free.
Cupas (Mat bags) ...	Value ...	All other articles unenumerated, manufactured.	Do.
Curiosities (natural) ...	Ditto ...	Natural Curiosities ..	According to the character of the article.
Currants	Cwt. & value	Fruits, Vegetables, & Nuts.	Free.
Cutch and Gambier ...	Ditto ...	Gums and Resins ...	No. 24.
Cutlasses	Value ...	Arms, &c —Other sorts.	No. 2.
Cutlery	.....	See "Hardware and Cutlery."	No. 25.
D.			
Daggers	Value ...	Arms, Ammunition, &c.—Other sorts.	No. 2.
Dál and Peas	Cwt & value	Grain and Pulse—Other sorts.	Free.
Dammar	.....	See "Pitch, Tar, and Dammar"	Do.
Dates—Dry	.....	See "Provns Fruits, and Vegetables."	Do.
„ Fresh	.....		
Detonators	Value ...	Hardware ...	No. 25.
Diamonds	Ditto .	Jewellery—Precious Stones and Pearls, unset.	Free.
Diaries	Ditto ..	Books and printed matter (?) ...	Ditto, or dutiable under No. 55 as "Stationery" (?)
Dice	Ditto ...	Toys and Requisites for Games.	No. 60.
Die, Stamping	.....	Hardware, &c. ...	No. 25.
Disinfecting Powder ...	Value ...	Chemical Products and Preparations —Other sorts.	Free.
„ Fluid ...			
Distilling Apparatus ...	Ditto ...	Hardware ...	No. 25.
Diving Apparatus and Dress	Ditto ...	Apparel and other sorts	No. 1.
Diving Bell	Ditto ...	Machinery (?) ...	Free (?)

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Dogs	No. and value	Animals, living—Other kinds.	Free.
Dog Collars (metal) ...	Value ...	Metal ...	No. 35.
" " (leather) ...	Ditto ...	Leather ...	Free.
Dolls	Ditto ...	Toys, &c. ...	No 60.
Down	Lbs. & value	Feathers ..	Free.
Dragon's Blood, or Sanguis Draconis.	Cwt. & value	Gums and Resins—Other sorts	No. 24.
Drawing Paper ...	Value ...	Stationery ...	Free.
" Mounts ...	Ditto ...	Ditto ...	No. 55.
Dressing Cases ...	Ditto ...	According to the material ...	According to the material.
Drinks, effervescent ...	Ditto ...	All other articles unenumerated, unmanufactured.	Free (?)
XXIV.—DRUGS AND MEDICINES (excluding Chemicals).			
Aloes (Black and Socotra)	Cwt. & value	.....	No. 17.
Aloe, or Garrow wood (Lign aloes).	Ditto ...	.....	
Asafœtida (Hing & Hingrá).	Ditto ...	.....	
Bedmushk ...	Ditto ...	.....	
Camphor, *viz.*—			
Bhimasaini or Baras ...	Lbs. & value	.....	
Other kinds ...	Ditto ...	.....	
Drugs imported solely for use in the manufacture of Paper.	Cwt. & value	.....	Free.
Galangal	Ditto ...	.....	No. 17.
Peruvian Bark ...	Lbs. & value	.....	Do.
Quinine	Ditto ...	.....	Free.
Other sorts	Value ...	.....	No. 17.
Dubbing (composition for leather).	Ditto ...	Leather — Compositions for application to.	No. 41.
Dusters, feather ...	Ditto ...	Feathers ...	Free.
XXV.—DYEING AND COLOURING MATERIALS—			
Aniline Dyes ...	Ditto ...	.....	No. 18.
Cochineal	Cwt. & value	.....	
Indigo	Ditto ...	.....	
Lac	.....	See "Lac" ...	Free.
Madder or Manjit ...	Cwt. & value	.....	No. 18.
Myrabolams ...			
Safflower			
Saffron			
Turmeric			
Other sorts			

1 Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
E.			
XXVI. — EARTHENWARE AND PORCELAIN ...	Value ...	.....	No. 19.
Earthenware, China-clay imported solely for use in the manufacture of paper.	Ditto ...	.....	Free.
Earthenware piping ...	Cwt. & value	Building and Engineering Materials.	Do.
Earth oil	Gallons & value	Oils, Mineral ...	Do.
Eau-de-cologne	Value ...	Perfumery ...	No. 43.
Ebony	Ditto ...	Wood, Ornamental	Free.
Edging Knives	Ditto ...	Agricultural Implements.	Do.
Elastic Web	Ditto ...	Caoutchouc manufactures.	Do.
Elder-flower Water ...	Ditto ...	Perfumery ...	No. 43.
Electric-light Apparatus ...	.....	Instruments & Apparatus.	Free.
Electroplated goods ...	Value ...	Hardware ...	No. 25.
Emerald Green, or Green Powder.	Ditto ...	Paints, Colors ...	No. 41.
Emery cloth ... ... " Flour or powder ... " Paper ... ... " Powder	Ditto ...	Painters' Materials	Do.
Enemas (of glass or metal) ...	Ditto ...	Instruments and Apparatus—Surgical.	Free.
Engines	.....	See "Machinery" & "Railway Plant."	Do.
Engravings	Value ...	Art, works of ...	Do.
Envelopes	Ditto ...	Writing Paper and Envelopes.	Do.
" cloth-lined ...	Ditto ...	Ditto	Do.
Epsom and Glauber Salts and Salt Cake.	Ditto ...	Chemical Products and Preparations —Other sorts (?)	Do., or dutiable under No. 17 as "Drugs & Medicines"(?)
Ether	Ditto ...	Chemical Products and Preparations, unenumerated (?)	Free.
XXVII.—EXHIBITIONS, Articles for.	Ditto ...	.....	Free or dutiable according to the character of the article.
Eye-protectors	Ditto ...	Instruments and Apparatus—Optical.	Free.

1 Articles	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
F.			
Fans, China	Value ...	Chinese and Japanese-ware, &c.	No. 10.
„ Palm leaves ..			
„ All other sorts ...	Ditto ..	Apparel, Haberdashery.	No. 1.
XXVIII.—FEATHERS—			
Ornamental	Lbs. & value	Apparel, &c. ...	Do.
Other kinds	Ditto ...	Feathers ...	Free.
Felt	Ditto ...	Woollen Manufactures—Other sorts	No 62.
Feltine (Marble paper) ...	Cwt. & value	Paper—Other kinds	Free.
Fennel	.....	See "Seeds," Essential	Do.
Fibres, unenumerated ...	Cwt. & value	All other articles (?)	Do.
Figs and Fig cake ...	Ditto ...	Fruits, Vegetables, and Nuts.	Do.
Files	Value ...	Hardware ...	No. 25.
Finings—			
Beer	Ditto ...	Chemical Products and Preparations—Other sorts.	Do.
Fire-arms, and parts thereof	Ditto ...	See "Arms, Ammunition," &c.	No. 2.
Fire-extinguishers ...	Ditto ...	Hardware, &c. ...	No. 25.
Firewood	Tons & value	See "Wood" ...	Free.
XXIX.—FIREWORKS ...	Value ...	.....	No. 20.
Firebricks	Ditto ...	All other articles ...	Free.
Fish—			
Salted	Lbs. & value	See "Provisions"...	No. 47, but duty on Salted Fish is leviable only when it is imported into the Bombay Presidency.
Oil	Gallons and [value	Oils, Animal ...	Free.
Fishmaws, Sharkfins, Singally and Sozille.	Lbs & value	See "Provisions"...	Do.
Fishing Rods, including nets, lines and twines, and similar materials for fishing.	Value ...	All other articles unenumerated, manufactured.	Do.
Fishing tackle	Ditto ...	Hardware, &c. ...	No. 25.
Flags	Ditto ...	Wool, manufactures of—Other sorts	No. 62, but free as Naval Stores.
XXX.—FLAX—			
Raw	Lbs. & value	.....	Free.
Twist and Yarn ...	Ditto ...	.....	
Manufactures—			
Piece-goods ...	Yards & denomination—value.	.....	

1 Articles	2 Denomination	3 Heading in Trade List	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
XXX.—FLAX—contd			
Thread, Sewing ...	Lbs. & denomination—value	.....	Free.
Canvas	Yards & denomination—value	.....	
Other sorts, including bags and sacks.	Lbs. & denomination—value.	.....	
Flax Seed	Cwt. & value	Seeds ...	Do.
Flints	Value ...	All other articles unenumerated, unmanufactured.	Do.
Floor Cloth	Square yard and value.	See "Oil and Floor Cloth"	Do.
Flour...	Lbs. ...	See "Provisions"...	No. 47.
Flower roots	Value ...	Plants, living ...	Free.
Flowerpots (Earthenware) ...	Ditto ...	Earthenware and Porcelain.	No. 19.
" " Porcelain ...	Ditto ...	Ditto ...	Do.
Flowers, artificial, for apparel	Ditto ...	Apparel, &c. ...	No. 1.
Fodder	Ditto ...	All other articles unenumerated, unmanufactured.	Free.
Foil, tin and copper ...	Cwt. & value	Metals, Tin and Copper.	No. 35.
Font (stone)	Ditto ...	Stone and Marble...	Free.
Fowlingpieces	Value ...	Arms,&c.—Fire-arms, and parts thereof.	No. 2.
Frames for Pictures, Prints, Drawings or Mirrors.	Ditto ...	Wood, manufactures of.	Free.
XXXI.—FRUITS, VEGETABLES, AND NUTS—			
Fruits and Nuts—			
Bazarbattu Nuts ...	Cwt. & value	.....	Do.
Dates, fresh ...	Ditto ...	.....	
Other fresh fruits & nuts	Ditto ...	.....	
Cocoanuts, Shell (fresh)	No. & value...	.....	
" Kernel or Copra	Cwt. & value	.....	
Dried, salted or preserved*	Ditto ...	....	
Vegetables—			
Fresh	Ditto ...	.....	
Dried, salted or preserved.*	Ditto ...	.....	
Fuel	.....	See "Coal" & "Wood"	Do.

* These articles might fall under the dutiable head of "Provisions." No. 47.

1 Articles	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No of the Tariff under which the article is placed.
Fuller's Earth	Value ...	Chemical Products and Preparations—Other sorts.	Free.
Furs	Ditto ...	Apparel, &c. ...	No. 1.
Furniture	.....	See "Cabinetware and Furniture."	Free.
Fustic	Cwt. & value	Dyeing and Colouring Materials—Other sorts.	No. 18.
„ (chips)	Value ...	Ditto	Do.
G.			
Gallic Powder	Ditto ...	Chemical Products and Preparations—Other sorts	Do.
Galls	Cwt. & value	Dyeing and Colouring Materials—Other sorts	No. 18.
Galvanic Bands... ...	Value ...	Instruments and Apparatus,—Surgical	Free.
Gambier or Kino ...	Cwt. & value	See "Gums and Resins, Cutch and Gambier."	No. 24.
Gamboge	Ditto ...	Paints and Colours	No. 41.
Gamboge Wood (Rawan chini)	Value ...	Drugs and Medicines—Other sorts.	No. 17.
Games	Ditto ...	See "Toys & Games"	No. 60.
Garden and Field Seeds ...	Cwt & value	Seeds—Other sorts	Free.
Garden Seats (Iron) ...	Value ...	Hardware ...	No. 25.
Garlic	Cwt. & value	Fruits, Vegetables, and Nuts	Free.
Garnets	Value ...	Jewellery, Precious Stones and Pearls, unset.	Do.
Gas-making materials ...	Ditto ...	All other articles unenumerated, manufactured.	According to the character of the article.
Gas-meters	Cwt. & value	Metals, Iron ...	No 35.
Gauzabán	Value ...	Drugs & Medicines—Other sorts.	No. 17.
Gauze of thread	Lbs. & value	Flax manufactures—Other sorts.	Free.
Gauze glass	Value ...	Glass—Other ware	No. 23.
Gelatine	Ditto ...	Provisions—Other sorts.	No. 47.
Gentian	Ditto ...	Drugs & Medicines—Other sorts.	No 17.

1 Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
German-silver manufactures	Value ...	Military Accoutrements, &c.	Free.
Gilt Spikes } for Helmets	Ditto ...		
„ Chains } for Helmets			
„ Wire—		Metals, other sorts.	No 35.
„ Clasps for garters ...	.....	Apparel ...	No. 1.
Gingelly or Teel... ...	Cwt ...	See "Seeds" ...	Free.
Ginger	Lbs. & value	"Spices," also "Condiments."	No. 54.
Ginseng	Value ...	Drugs & Medicines —Other sorts.	No. 17.
XXXII —GLASS—			
Sheet and Plate ...	Supl feet and value.	.....	No. 23
Beads and False Pearls ..	Cwt & value	.....	
Bottles, common ...	Cwt. & gross, value.	.....	
Other ware	Cwt. & value	.....	
Glaziers diamond—	Value ...	.....	
Gloves (of all kinds) ...	Ditto ...	Apparel ...	No 1.
Glue	Ditto ...	All other articles unenumerated, manufactured.	Free.
Gnapee	Cwt. & value	Provisions—Other sorts.	No. 47.
Goat's Hair and Pashm ...	Ditto ...	Hair, and manufactures of.	Free.
Gold	.....	See "Treasure" ...	Do.
„ Lace and Thread ...	Value ...	Apparel, &c. ...	No. 1.
„ Leaf (real)... ...	.....	See "Metals" ...	No. 35.
„ „ (mock) ...			
„ bronze, powder ...	Value	Paints, Colors, and Painter's Materials	No. 41.
„ size (Japan) ...			
„ Beater's skin ...	Ditto ...	All other articles unenumerated.	Free.
Goloshes	Ditto ...	Apparel ...	No 1.
XXXIII.—GRAIN AND PULSE—			
Bajri	Cwt. & value	.....	Free.
Barley			
Cholum			
Gram			
Jower			
Oats			
Raggi			
Rice in the husk ...	Ditto ...	.....	No. 2 Export, Schedule B.
Rice not in the husk ...			
Wheat	Ditto ...	.....	Free.
Pulse			
Other sorts			

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Grapes	Cwt. & value	Fruits, Vegetables, and Nuts.	Free.
Grass Oil	Gallons and value.	Oils, Essential (?) ...	Do., or dutiable as Medicine.
" Cloth	Value ...	Piece-goods not otherwise described.	No. 44.
Grass-cloth Roomauls ...	Yards & value	Ditto ...	Do.
Grease	Cwt. & value	Tallow... ...	Free.
Grindstones	Ditto ...	Stone ...	Do.
Ground-nuts (Arachis hypogæa.)	Ditto ...	Fruits, Vegetables, and Nuts.	Do.
Ground-nuts Oil ...	Gallons ...	Oil, Vegetable, not essential—Other sorts.	Do.
Guano	Tons & value	See "Manures" ...	Do.
XXXIV.—GUMS AND RESINS—			
Cutch and Gambier ...	Cwt. & value	.....	No. 24.
India-rubber ...	.....	See "Caoutchouc"...	Free.
Lac	.....	See "Lac" ...	Do.
Rosin	Cwt. & value	.....	No. 24.
Rosin, imported solely for use in the manufacture of paper.	Ditto ...	.....	Free.
Other sorts, including articles made of gum or gum resin.	Ditto ...	.....	No. 24.
Gum (prepared) in bottles ...	Value ...	Stationery ...	No. 55.
Gunja	Ditto ...	Drugs & Medicines—Other sorts.	No. 18.
Gunny Bags	.....	See "Jute manufactures."	Free.
" Cloth			
Gunpowder, common ...	Lbs. & value	See "Arms," &c. ...	No. 2.
" sporting ...			
Guns	Value ...	Arms, Ammunition, &c.—Firearms and parts thereof.	Do.
Guttapercha, manufactures of.	Ditto ...	Caoutchouc, manufactures of (?)	Free.
Gypsum	Cwt. & value	Building and Engineering materials—Other sorts.	Do.

1 Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
H			
Haberdashery and Millinery, including embroidery and needle-work (comprehending all minor articles used in the making-up of apparel, &c., of mixed or undescribed material, and not capable of being accurately allotted to the separate heads of cotton, linen, silk, or woollen manufactures).	Value ...	Apparel ...	No. 1.
Hair, human (unmanufactured.)			
" " (manufactured.)	Ditto ...	All other articles ..	Free
" wash		Toilet Requisites ...	Do.
" and manufactures of—	Value ...	.....	No. 62.
" Goats' Pashm, and manufactures thereof.	Ditto ...	Wool, and manufactures of.	Do.
Hair-brushes	Ditto ...	Toilet Requisites ...	Free.
Halwa	Cwt. & value	Provisions—Other sorts.	No. 47.
Hammocks	Value ...	All other articles ...	Free.
Hams	Lbs. & value	See "Provisions" ...	No. 47.
Handkerchiefs	.....	See "Cotton manufactures, Piece-goods."	No. 16.
" (hemmed) linen	Value ...	Apparel ...	No. 1.
Hand-Mirrors	.....	Glass ...	No. 23, see note to No. 23, Appdx. G.
Hand-Pump	Value ...	Machinery ...	Free.
XXXV.—HARDWARE AND CUTLERY (including Plated-ware)	Ditto ...	.....	No. 25.
Harness	Ditto ...	See "Leather"	Free.
Harness, composition ...	Ditto ...	Paints and Painters' Materials.	No. 41.
" furniture* ...	Ditto ...	Metals, Iron ...	No. 35.
Hats	Ditto ...	Apparel, &c. ...	No. 1.
Hay	Ditto ..	All other articles...	Free.
Heel-ball (composition for leather).	Ditto ...	Paints, &c.	No. 41.

* When imported separately from the Furniture, and not fixed on to the leather.

1 Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Hellebore	Value ...	Drugs and Medicines —Other sorts.	No. 18.
Helmets	Ditto ...	Military Accoutrements.	Free.
XXXVI.—HEMP—			
Raw	Cwt. & value	.....	Do.
Manufactures of (excluding cordage).	.....		
Cloth	Yds. & value		
Bags and Sacks ...	No. & value		
Hemp Seed	Cwt. & value	Seeds—Other sorts...	Do.
XXXVII.—HIDES AND SKINS—			
Hides, raw	Cwt, No. & value,	.....	Do.
" dressed or tanned			
Skins, raw			
" dressed or tanned			
Hog's Lard	.....	See "Provisions" ...	No. 47.
Hones	Value ...	All other articles unenumerated, manufactured.	Free.
Honey	Cwt. & value	Provisions — Other sort.	No. 47.
Hookah (silver mounted) ...	Value ...	All other articles ...	No. 30.
Hookah Bottoms ...	Ditto ...	Ditto	Free.
XXXVIII.—HOPS ...	Cwt. & value	.....	Do.
XXXIX.—HORNS ...	Ditto ...	.....	Do.
Horses	No. & value	See "Animals" ...	Do.
Horse-shoes ...	Value ...	Hardware ...	No. 25.
Hosiery	.....	See "Cotton" ...	No. 16.
Hydraulic Cranes ...	Value ...	Machinery ...	Free.
I.			
XL.—ICE	Cwt. & value	.....	Free.
Ice-machines	Value ...	Machinery and Millwork—Other sorts.	Do.
Implements, agricultural ...	Ditto ...	Agricultural Implements	Do.
India-rubber	Cwt. & value	Caoutchouc, Raw ...	Do.
" (belting)	Value ...	Do. manufactures...	Do.
Indigo	Ditto ...	See "Dyeing and Colouring Materials"	No. 18—No. 1 Export. Schedule B.
" Seed	Ditto ...	Seeds—Other sorts...	Free.
Ink	Ditto ...	Stationery (excluding paper).	No. 55.

1 Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable the No. of the Tariff under which the article is placed.
Ink Indian	Cwt. & value	Paints and Colours	No. 41.
XLI.—INSTRUMENTS AND APPARATUS—			
Musical or Band Instruments for Her Majesty's Forces in India.	Value ...	.....	Free.
Ditto—Other sorts ...	Ditto ...	.....	No. 28.
Photographic ...	Ditto ...	.....	Free.
Drawing, Measuring, Optical, Surveying, and Surgical.	Ditto ...	.....	Do.
Other sorts ...	Ditto ...	.....	Do.
Ipecacuanha	Ditto ...	Drugs and Medicines	No. 17.
Iron	.....	See "Metals" ...	No. 35.
Isabgul	Cwt. & value	Seeds, Essential (?)	Free, or dutiable as Medicine (?)
Isinglass	Ditto ...	Provisions — Other sorts.	No. 47.
XLII.—IVORY—			
Unmanufactured ...	Lbs. and value	.....	No. 29.
Manufactured ...	Value ...	.....	Do.
Ivory, vegetable ...	Ditto ...	All other articles unenumerated.	Free.
J.			
Jack-wood ...	Tons & value.	Wood—Other timber	Free.
Jade Stone ...	Cwt. & value.	See "Stones" ...	Do.
Jaggery or Molasses ..	Ditto ...	Sugar—Other Saccharine produce.	No. 56.
Jalap ...	Value ...	Drugs and Medicines —Other sorts.	No. 17.
Jams	Ditto ...	Provisions ...	No. 47.
Japanese-ware ...	Ditto ...	See "Chinese & Japanese-ware," &c.	No. 10.
Jet	Ditto ...	All other articles ...	Free.
Jewel Cases	Ditto ...	According to the material.	According to the material.
XLIII.—JEWELLERY, &c.—			
Precious Stones & Pearls, unset.	Ditto ...	.....	Free.
Jewellery ...	Ditto ...	.....	No. 30.
Plate ...	Ditto ...	.....	Do.
Joss-sticks ...	Ditto ...	Perfumery ...	No. 43.
Jowarpe ...	Cwt & value.	Grains and Pulse ...	Free.
Juice of Lemons, Limes, and Oranges.	Ditto ...	Provisions—Other sorts.	No. 47.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
XLIV.—JUTE—			
Raw ...	Cwt. ...	.....	Free.
Manufactures—			
Gunny Bags ...	No. & value...		
„ Cloth ...	Cwt. & denomination—value.		
Rope and Twine ...	Ditto ...		
Other sorts ...	Ditto ...		
K.			
Kernels, Cocoanut or Copra...	Cwt. & value.	Fruits, Vegetables, and Nuts.	Do.
„ other kinds ...	Ditto ...		
Kentledge ...	Ditto ...	See "Metals, Iron"	Do.
Kerosine Oil ...	Gallons and value.	Oils, Mineral ...	Free.
Khari ...	Cwt. & value	Chemical Products and Preparations —Other sorts.	Do.
L.			
XLV.—LAC—			
Button ...	Cwt. & value.	.....	No. 3, Export, Schedule B.
Dye ...	Ditto ...	.....	Free.
Shell ...	Ditto ...	.....	No. 3, Export, Schedule B.
Stick ...	Ditto ...	.....	Free.
Other kinds ...	Ditto ...	.....	
Lace and Thread of Gold or Silver.	Value ...	Apparel, &c. ...	No. 1.
Lace, Cotton ...	Ditto ...	Cotton manufactures.	No. 16.
Lacquered-ware ...	Ditto ...	See "Chinese & Japanese-ware," &c.	No. 10.
Lactometer ...	Ditto ...	Glass ...	No. 23.
XLVI.—LACQUERED-WARE of Indian manufacture.	Ditto ...	.....	Free.
Lalchitra ...	Ditto ...	Drugs and Medicines unenumerated.	No. 17.
Lametta ...	Cwt. & value.	See "Metals" ...	No. 35.
Lamps & Chandeliers ...	Value ...	Glass and Glassware	No. 23.
Lamps (Carriage) ...	Ditto ...	Glass or Hardware (?)	No. 23 or 25 (?)
Lawn Mower ...	Ditto ...	Hardware (?) ...	No. 25 or free as Machinery (?)
Lead ...	.....	See "Metals" ...	No. 35.
„ Acetate of ...	Value ...	Chemical Products and Preparations —Other sorts.	Free.
„ Chromate of ...			

1 Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable the No. of the Tariff under which the article is placed.
Lead, Red ... ... „ White	Cwt. & value	Paints and Colours	No. 41.
XLVII —LEATHER—			
Unwrought	Ditto ...	...	Free.
Manufactures of—			
Boots and Shoes ...	Pairs & value		
Saddlery and Harness...	Value ...		
Belting for driving Machinery ...	Ditto ...		
Other sorts ...	Ditto ...		
Compositions for application to leather.	Cwt. & value	Paints and Colours	No. 41.
Leather Cloth	Sq. yds. and value.	Oil and Floor-cloth	Free.
Leeches	Value ...	All other articles	Do.
Lemon Juice and Lime Juice	Cwt & value	Provisions ...	No 47.
Lenses	Value ...	Glass ...	No. 23.
Lignum vitæ	Tons & value	Wood—Other timber	Free.
Lime	Cwt. & value	See "Chalk & Lime"	Do.
„ Juice	Ditto ...	Provisions—Other sorts.	No. 47.
Linen	...	See "Flax" ...	Free.
Linseed	...	See "Seeds" ...	Do.
XLVIII.—LIQUORS—			
Ale, Beer, and Porter ...	Gallons and value.	.....	No. 32.
Spirits—			
Brandy			
Rum			
Other sorts ...			
Wines and Liqueurs—			
Champagne ...			
Claret			
Port			
Sherry			
Other sorts ...			
Other sorts ...			
Liquorice	Value ...	Drugs and Medicines	No 17.
Litharge	Cwt. & value	Metals, Lead, manufactured	No. 35.
Lithographing Materials ...	Value ...	Printing and Lithographing materials	Free or dutiable according to the character of the article.
Live creatures, illustrative of Natural History.	Ditto ...	Animals, living	Free.

1 ARTICLES.	2 Denomination	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Locomotive Engines and Tenders.	...	See "Machinery" & "Railway Plant."	Free.
Logwood	Cwt. & value	Dyeing & Colouring Materials—Other sorts.	No. 18.
Lucifer and other Matches ...	Value ...	Matches ...	No. 33.
M.			
Macaroni	Cwt. & value	Provisions ...	No .47.
Mace	Lbs. & value	Spices—Other sorts	No. 54.
XLIX.—MACHINERY AND MILLWORK—			
Steam Engines and parts—			
Locomotives, excluding those for Railways.			
Other sorts ...	Value ...	.....	Free.
Agricultural, not being steam.			
Other sorts			
Madder—			
Root			
Garancine	Cwt. & value	Dyeing & Colouring Materials.	No. 18.
Manjit			
Mahogany	Tons & value	Wood—Other timber	Free.
Maize	Cwt. & value	Grain and Pulse—Other sorts.	Do.
Malt			
Mandioca Flour (Tapioca) ...	Ditto ...	Provisions—Other sorts.	No. 47.
Mangoes (dried)	Ditto ...	Fruits, Vegetables, and Nuts.	Free.
Manjit	.....	See "Dyeing and Colouring Materials," "Madder."	No. 18.
L.—MANURES—			
Animal bones ...			
Guano	Tons & value	.....	Free.
Other kinds			
Maps and Charts... ...	.....	See "Books" ...	Do.
Marble	Cwt. & value	See "Stone and Marble."	Do.
Marmalade	Ditto ...	Provisions ...	No. 47.
Mastyard	Value ...	Naval Stores ...	Free
LI.—MATCHES, LUCIFER AND OTHER SORTS.	Ditto ...	.....	No. 33.
LII.—MATS—			
Coir	Cwt. & value	Coir, manufactures of	Free.
Door Mats (India-rubber)	Value ...	Caoutchouc manufactures.	Do.
Floor matting, China Other sorts ...	Sq. yds. & value	.....	Do.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Measures (Metal) ...	Value ...	Hardware ...	No. 25.
Meats (Preserved) ...	Ditto ...	Provisions ...	No. 47.
Medals	Ditto ...	All other articles unenumerated, manufactured.	According to character of article.
Medicated waters ...	Ditto ...	Chemical Products and Preparations.	Free.
Medicines	.....	See "Drugs and Medicines."	No. 17.
Mercury	Value ...	Metals	No. 35.
" prepared ...	Ditto ...	Chemical Products and Preparations—Other sorts.	Free.
LIII.—METALS—			
Brass, unwrought ...	Cwt. & value	.....	No. 35.
" wrought ...			
Copper—			
Ore			
Old, for re-manufacture			
Unwrought Ingots, Cakes, &c.			
Wrought—			
Current Coin ...	Ditto ...	.....	Free.
Other Coin ...			
Lametta	Ditto ...	.....	No. 35.
Other mixed or yellow metal for sheathing.	Ditto ...		
Other sheets and other manufactures.	Ditto ...		
Gold Leaf, real ...	Lbs. & value .		
" mock ...	Ditto ...		
Iron—			
Ore	Ditto ...	.....	Free.
Old, for re-manufacture	Cwt. & value	.....	No. 35.
Cast (pig) ...			
Wrought-bar ...			
" Railway Iron	.....	See "Railway Plants"	Free.
" Angle, Bolt, and Rod.	Cwt. & value	.....	No. 35.
" Sheets and Plates (including tinned Plates).			
" Galvanized (other than wire).			
" Hoops ...			
" Anchors and Cables.			
" Kentledge ...	.....	.....	Free.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Metals—*contd.*			
Iron, wrought—			
Nails, Screws, and Rivets	Cwt. & value	.....	
Wire	Ditto ...	.....	
Other manufactures of Wrought or Cast-iron, or of Iron mixed with Steel.	Ditto ...	.....	
Lead—			
Ore	Ditto ...	.....	
Pig	Ditto ...	.....	
Lead, wrought—			
Sheets, Pipes, and Tubes	Ditto ...	.....	
Sheets for tea canisters	Ditto ...	.....	
Other sorts ...	Ditto ...	.....	
Other sorts ...	Ditto ...	.....	
Quicksilver	Lbs. & value	.....	
Spelter or Zinc ...	Cwt. & value	See "Zinc" below ...	No. 35.
Steel—			
Cast	Ditto ...	.....	
Other sorts ...	Ditto ...	.....	
Tin—			
Unwrought ...	Ditto ...	.....	
Tin, wrought—			
Plates or Sheets (not tinned iron).	Ditto ...	.....	
Other sorts ...	Ditto ...	.....	
Zinc or Spelter—			
Unwrought ...	Ditto ...	.....	
Wrought or manufactured.	Ditto ...	.....	
Other sorts ...	Ditto ...	.....	
Metals unenumerated ...	Ditto ...	.....	
Methi	Ditto ...	Seeds, Essential ...	Free.
Methylated Spirit ...	Value & gals..	Liquors ...	No. 32.
LIV.—MILITARY AND OTHER REGULATION UNIFORMS AND ACCOUTREMENTS.	Value ...	.....	Free.
Millboard	.....	See "Paper and Paste-board."	No. 55.
Millinery	.....	See "Apparel," &c	No. 1.
Millwork	.....	See "Machinery & Millwork."	Free.
Mineral Oils	Gallons and value.	Oils, Mineral ...	Do.
„ Water	Value ...	Chemical Products and Preparations—Other sorts.	Do.

Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable the No. of the Tariff under which the article is placed.
Minerals and Fossils (unenumerated).	Value ...	Specimens illustrative of natural science.	Free.
Mint (Mentha Sativa) ...	Cwt & value	Provisions ...	No. 15.
Mirrors	Value ...	Glass ...	No. 23; frames free as Cabinetware.
Models of Cork and Wood ...	Value ...	Cork, manufactures of. Wood, ditto ...	Free.
Mohair	Ditto ...	Wool, &c. ...	No. 62.
Morphia and its Salts ...	Ditto ...	Drugs & Medicines	No. 17.
Mother-of-Pearl Shells ...	Cwt. & value	Shells and Cowries	No. 51.
Morocco Cases	Value ...	Leather ...	Free.
Mortars	Ditto ...	Arms, &c. ...	No. 2.
Musical Instruments ...	.....	See "Instruments and Apparatus"	No. 28.
Musical Instruments, strings of.	Value ...	All other articles unenumerated, manufactured.	Free (?)
LV.—MUSK	Oz. & value	Perfumery ...	No. 43.
Muskets	Value ...	Arms, &c.—Fire-arms and parts thereof.	No. 2.
Muslins	Yds. & value	Cotton, &c. ...	No. 16.
Mustard	Cwt. & value	Provisions and Oilman's Stores.	No. 47.
" Seeds	Ditto ...	See "Seeds" ...	Free.
Myrabolams	Cwt. & value	See "Dyeing and Colouring materials."	No. 18.
Myrrh	Ditto ...	Gums and Resins—Other sorts.	No. 24.
N			
Nails	.....	See "Metals, Iron"	No. 35.
Naphtha	Gals. & value	Oils, Mineral ...	Free.
LVI.—NATURAL CURIOSITIES.	Value ...	.....	Free or dutiable according to the character of the article.
Naval Stores	Value ...	.....	Free.
Neat's-Foot Oil	Gals. & value	Oils, Animal ...	Do.
Needles	Value ...	Apparel, Haberdashery.	No. 1, or Metals, No. 35.
Net	Yds. & value	See "Cotton manufactures."	No. 16.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed
Nickle, ore or refined ...	Cwt. & value	Metals unenumerated.	No. 35.
Nitric Acid	Value ...	Chemical Products and Preparations.	Free.
Nutmegs	Lbs & value	See "Spices" ...	No 54
Nuts	Cwt. & value	See "Fruits, Vegetables and Nuts."	Free
Nux Vomica	Value ...	Drugs and Medicines	No 17.
O.			
Oakum	Cwt. & value	Naval Stores not otherwise described	Free.
Oars	Value ...	Ships, parts of ...	Do.
Oats	.....	See "Grain & Pulse"	Do.
Ochre	.....	Paints and Colours	No. 41.
LVII A.—OILS—			
Animal			
Essential			
Mineral			
Kerosine—Other sorts ...			
Vegetable, not essential—	Gals. & value	.....	Free.
Castor			
Cocoanut			
Cokum and Slush Fat			
Other sorts ...			
Oilman's Stores	Cwt. & value	Provisions—Other sorts	No. 47.
Oil of Vitriol	Value ...	Chemical Products and Preparations—Other sorts	Free.
LVII B.—OILCAKES ...	Cwt. & value	.....	Do.
LVIII—OIL AND FLOOR CLOTH.	Square yards and value.	.....	Do.
Oil of Turpentine ...	Cwt. & value	Painters' Materials	No. 41.
Olibanum	Ditto ...	Gums and Resins—Other sorts.	No. 24.
Olives	Ditto ...	Provisions ...	No. 47.
Olive Oil	Ditto ...	Provisions—Other sorts.	No. 47.
Onions			
Opera Glasses	Value ...	Instruments & Apparatus—Optical.	Free.
LIX—OPIUM	Cwt., chests, and value.	.....	No. 40.

1 Articles.	2 Denomination.	2 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Oranges and Lemons, dried, not candied.	No. & value	Fruits & Vegetables	Free.
Ditto ditto, candied and preserved.	Cwt. & value	Provisions ...	No. 47.
Orange-flower Water ...	Value ...	Perfumery ...	No. 43.
Orchilla Weed	Cwt. & value	Dyeing and Colouring Materials.	No. 18.
Ore, Gallena	Ditto ...	Metals, Lead ...	No. 35.
Ores	.....	See "Metals" ...	No. 35, except Iron-ore, which is free.
Orpiment	Value ...	Chemical Products and Preparations	Free.
Orris Root	Ditto ..	Drugs & Medicines —Other sorts (also Perfumery).	No. 17.
Orsidue	Cwt. & value	Metals, Brass, Wrought.	No. 35.
Otto, of all sorts ...	Gals. & value	Oils, Essential ...	Free
Oysters (in tins) ...	Value ...	Provisions ...	No. 47.
P.			
Paddy	.....	See "Grain & Pulse"	No. 2, exports.
Paging Machine ...	Value ...	Machinery ...	Free.
LX.—PAINTS, COLOURS, &c.—			
Paints & Colours (including compositions for application to metals).	Cwt. & value	.....	No. 41.
Paints & Colours imported solely for use in the manufacture of Paper.	Ditto ...	.....	Free.
Painters' Materials ...	Value ...	.....	No. 41.
Palmyra Wood	Tons & value	Wood—Other timber	Free.
LXI.—PAPER AND PASTEBOARD—			
Printing Paper ...	Cwt. & value	.....	Do.
Writing Paper and Envelopes	Value ...		
Wall Paper	Cwt. & value		
Other kinds of Paper ...	Ditto ...		
Pasteboard, Millboard, &c.	Ditto ...	.....	No. 55.
Paper-cutter	Value ...	Stationery ...	Do.
Papier maché manufactures ..	Ditto ...	Cabinetware or Stationery, according to the character of the article (?)	Free or No. 55 (?)
Paraffine Oil	Gals. & value	Oils, Mineral ...	Free.
" Wax			

1 Articles	2 Denomination	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No of the Tariff under which the article is placed.
Parchment	Value ...	Paper	Free.
Pasteboard	Cwt. & value	See "Paper" ...	No. 55.
Patchouli (patchapát), or Patch leaves.	Ditto ...	Perfumery ...	No. 43.
Patent Fuel	Tons & value	See "Coal" ...	Free.
Pearls, real	Value ...	See "Jewellery" ...	Do.
,, false	Cwt. & value	See "Glass" ...	No. 23.
Pellitory	Value ...	Drugs & Medicines —Other sorts.	No. 17.
Pencils	Ditto ...	Stationery (except Paper).	No. 55.
Pens, of all sorts ...			
Peoree (Indian yellow) ...	Cwt. & value	Paints & Colours ...	No. 41.
Pepper	Lbs. & value	See "Spices" ...	No. 54.
Percussion Caps	Value ...	Arms, Ammunition, &c —Other sorts.	No. 2.
LXII —PERFUMERY—			
Musk	Oz. & value...	See "Musk" ...	No. 43.
Other kinds	Value ...	.....	Do.
Peruvian Bark	Lbs & value	See "Drugs & Medicines."	No 17.
Petroleum	Gallons & value	Oils, Mineral ...	Free.
Pewter, manufactures of ...	Cwt & value	Hardware & Cutlery	No. 25.
Philosophical Instruments ...	.....	See "Instruments & Apparatus."	Free.
Phonographs ...	Value ...	Instruments and Apparatus.	Do.
Phosphorus	Ditto ...	Chemical Products & Preparations—Other sorts.	Do.
Photographic Apparatus ...	.....	See "Instruments & Apparatus."	Do.
,, Chemicals ...	Value ...	Chemical Products & Preparations—Other sorts	Do.
Photographs	Ditto ...	Art—Works of ...	Do.
Pickaxe	Value ...	Hardware ...	No. 25.
Pickles	Cwt. & value	Provisions—Other sorts.	No. 47.
Picnic Baskets (Metal-lined)	Value ...	Hardware ...	No. 25.
Picture Frames ...	Ditto ...	All other articles ...	Free.
Piece-goods not otherwise described.	Ditto ...	All other articles ...	No. 41, except piece-goods made of jute, which are free.
Pimento	Lbs. & value	Spices—Other sorts	No. 54.
Pipes and other implements used in the consumption of tobacco.	Value ...	All other articles unenumerated, manufactured.	Free.

1 Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Pink Root	Cwt. & value	Deying and Colouring Materials.	No. 18.
Pistachio Nuts	Ditto ...	Fruits, Vegetables, & Nuts.	Free.
Pistols	Value ...	Arms, &c.—Fire-arms and parts thereof.	No. 2.
LXIII.—PITCH, TAR, AND DAMMAR.	Cwt. & value	.....	Free.
Pitch, Burgundy ...	Value ...	Drugs & Medicines—Other sorts.	No. 17.
Pith (sola)	Ditto ...	All other articles unenumerated, unmanufactured.	Free.
LXIV.—PLANTS, LIVING...	Ditto ...	.....	Do.
Plants, Artificial... ...	Ditto ...	All other articles unenumerated, manufactured.	Free or dutiable according to the character of the article.
Plate	Ditto ...	See "Jewellery and Plate."	No. 30.
Platedware	Ditto ...	See "Hardware and Cutlery."	No. 25.
Platina, Ore of	Cwt. & value	Metals unenumerated.	No. 35.
Plumbago	Ditto ...	Metals, Lead—Other sorts.	Do.
Pomatum	Value ...	Toilet Requisites not otherwise described.	Free.
Pomegranates	Cwt. & value	Fruits, Vegetables, & Nuts	Do.
Poppy	Ditto ...	See "Seeds" ...	Do.
Porcelain	Value ...	See "Earthenware & Porcelain."	No. 19.
Pork, salted	Cwt & value	Provisions—Other sorts.	No. 47.
Port	Gallons & value	See "Liquors, Wines, and Liqueurs."	No. 32.
Porter	Ditto ...	See "Liquors, Ale, Beer, and Porter."	Do.
Portmanteau (Leather) ...	Value ...	Leather ...	Free.
" (Canvas) ...	Ditto ...	All other articles ...	Do.
" (Wood) ...	Ditto ...	Wood, manufactures of.	Do.
Potash, *viz.*:—			
Prussiate of ...	Value ...	Chemical Products & Preparations—Other sorts.	Do.
Sulphate of ...			
Bichromate of ...			
Muriate of			
Potatos	Cwt. & value	Fruits, Vegetables, & Nuts.	Do.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Potato Flour	Cwt. & value	Provisions—Other sorts	No. 47.
Pouches (India-rubber) ...	Value ...	Caoutchouc manufactures.	Free.
Poultry, living	No. & value	Animals, living ...	Do.
Powder, hair-powder or perfumed.	Value ...	Toilet Requisites not otherwise described	Do.
Precious Stones	.....	See "Jewellery" ...	Do.
Preserved Fruits and Vegetables.	Cwt. & value	Provisions ...	No. 47.
Printed matter	Ditto ...	See "Books" ...	Free.
LXV.—PRINTING AND LITHOGRAPHING MATERIALS (other than Paper).	Value ...	.....	Free or dutiable according to the character of the article.
Prints and Engravings ...	Ditto ...	Art, works of ...	Free.
XLVI.—Provisions—			
Bacon and Hams ...	.....	.....	No. 47.
Bêche-de-mer ...	.....	.....	Free.
Butter	.....	.....	No. 47.
Cheese	.....	.....	Do.
Coffee, imported in small quantities as grocery.	.....	.....	Do.
Fishmaws, Sharkfins, Singally, and Sozille.	Lbs. & value	.....	Free.
Flour			No. 47.*
* Fruits and Vegetables, dried, salted, or preserved including—			
(*a*)—Dates	.....	.....	
(*b*)—Other sorts ...	.....	.....	
Ghee	.....	.....	No. 47.
Gnapee	.....	.....	Do.
Hog's Lard	.....	.....	Do.
Salted Fish	.....	.....	Do.
Other sorts of provisions	Cwt. & value	.....	Do.
Prunes	Ditto ...	Fruits, Vegetables, and Nuts.	Free, but dutiable under No. 47 when imported in glass stoppered bottles.
Prussian Blue (China) ...	Ditto ...	Paints and Colours	No. 41.
" " (Europe) ...			
Pulse	.....	See "Grain and Pulse"	Free exports.
Pulley Block	Value ...	All other articles, &c.	Free.
Purses	Ditto ...	Ditto ...	According to character of the article.

* See Note to Nos. 22 and 47, Appendix G.

1 Articles	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Q.			
Quassia	Value ...	Drugs and Medicines —Other sorts.	No. 17.
Quicksilver	.....	See "Metals" ...	No. 35.
" Ore of (Cinnabar)	Cwt. & value	Paints and Colours	No. 41.
Quills	Value ...	Stationery (except paper).	No. 55.
Quinces	Cwt. & value	Fruits, Vegetables, and Nuts (?)	Free, or dutiable as Medicine (?)
Quince-Seed, or Bihidana ...	Ditto	Seeds, Essential. ...	Do.
Quinine	.....	See "Drugs and Medicines."	Do.
R.			
LXVII.—RAGS AND OTHER MATERIALS FOR MAKING PAPER.	Cwt. & value	.....	Do.
XLVIII. — RAILWAY PLANT AND ROLLING-STOCK—			
Locomotive Engines and Tenders.	Value ...	.....	Free.
Carriages and Trucks ...	No. & value		
Wooden Sleepers ...	Cwt & value		
Materials for construction	Ditto ...		
Raisins	Cwt. & value	Fruits, Vegetables, and Nuts.	Do.
Rape Seed	Ditto ...	See "Seeds" ...	Do.
Rattans	Cwt. & value	See "Canes and Rattans."	Do.
Red Wood	Ditto ...	Dyeing and Colouring Materials—Other sorts.	No. 18.
Resins	Ditto ...	See "Gums" ...	No. 24.
Revolvers	Value ...	Arms, &c.—Fire-arms and parts thereof.	No. 2.
Retha (soap nut) ...	Cwt. & value	Fruits, Vegetables, and Nuts—Other sorts.	Free.
Rhubarb	Value ...	Drugs & Medicines —Other sorts.	No. 17.
Rice	Cwt. & value	See "Grain and Pulse."	No. 2, Export, Schedule B.
Rifles...	Value ...	Arms, &c.—Fire-arms and parts thereof.	No. 2.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Rivets	Cwt. & value	See "Metals, Iron"	No. 35.
Rockets and other combustibles for purposes of war.	Value ...	Arms, Ammunition, &c —Other sorts.	No. 2.
Rock Oil	Gallons and value.	Oils, Mineral ...	Free.
Ropes	Cwt. & value	See "Cordage and Jute."	Do.
Rose Water	Gallons and value.	Perfumery ...	No. 43.
Rose Wood	Tons & value	Wood—Other timber	Free.
Rosin...	Cwt. & value	See "Gums and Resins."	No. 24.
„ Oil of	Gallons and value.	Oils, Vegetables, not essential.	Free.
Rum	Ditto ...	See "Liquors and Spirits."	No. 32.
Ruscapoora	Value ...	Drugs & Medicines	No. 17.
Rushes and Reeds ...	Ditto ...	All other articles unenumerated, unmanufactured.	Free.
S.			
Saccharum Saturni, or Sugar of Lead.	Ditto ...	Chemical Products and Preparations —Other sorts.	Do.
Sacks...	.....	See "Flax," "Hemp," and "Jute."	Do.
Safflower ... ... Saffron	Cwt. & value	See "Dyeing and Colouring Materials."	No. 18.
Sago	Ditto ...	Provisions ...	No. 47.
Sails	Value ...	Naval Stores ...	Free.
Saji Mitti ... ... Sal, *viz.*— Ammoniac ... ... Limonum ... ... Prunellae	Ditto ...	Chemical Products and Preparations —Other sorts.	Do.
Salad Oil	Ditto ...	Provisions (?) ...	No. 47; free, if imported as Oils.
Salep or Salop (Salep misri)...	Ditto ...	Drugs & Medicines	No. 17.
LXIX.—SALT— ...	Tons & value	.....	No. 49.
Salted provisions ...	Cwt. & value	Provisions ...	No. 47.
Salted Fish	Ditto ...	Ditto ...	Dutiable only when imported into Bombay Presidency.
LXX.—SALTPETRE ...	Ditto ...	.....	Free.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed
Sandal Wood, *viz*—			
Red Sanders (Pterocarpus Marsupium)	Cwt. & value	Dyeing and Colouring Materials	No. 18.
White or Yellow (Santalum Album).	Value ...	Wood, Ornamental...	Free.
Sandal-wood Oil	Gals & value,	Oils, Essential ...	Do.
Sanguis Draconis, or Dragon's Blood.	Cwt. & value,	Gums and Resins—Other sorts.	No. 24.
Sapan-wood and Root ...	Ditto ...	Dyeing and Colouring materials.	No. 18.
Sarsaparilla Root or Fluid ...	Value ...	Drugs & Medicines—Other sorts.	No. 17.
Sassafras			
Sauces and Condiments ...	Cwt. & value	Provisions—Other sorts.	No. 47.
Sausages			
Scales and Weights ...	Ditto ...	Hardware, &c. ...	No. 25.
Scientific Instruments ...	.....	See "Instruments and Apparatus."	Free.
School Slates	Value ...	Stationery ...	No. 55.
Screws	Cwt & value.	See "Metals, Iron"	No 35.
Sculptures of Stone and Marble.	Value ...	Art, Works of ...	Free.
Sea-cow or Moye Teeth ...	Cwt. & value	Ivory, unmanufactured.	No. 29.
Sealing Wax	Value ...	Stationery (excluding paper).	No. 55.
LXXI.—SEEDS—			
Essential—			
Anchuchuck ...			
Ajma			
Ajwan			
Anise			
Coriander			
Cummin (white) ...			
" (black) ...			
Fenigreek... ...			
Fennel			
Methi			
Niger	Cwt & value	.....	Free.
Quince-Seed, or Bihidana.			
Linseed			
Mustard			
Poppy			
Rape			
Teel or Gingelly ...			
Oilseeds imported into Kurrachee from Sonmiáni.			

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
LXXI.—SEEDS—(contd.)			
Imported by any public society for gratuitous distribution.	Cwt. & value.	.....	Free.
Other sorts			
Semolina	Cwt. & value.	Provisions ...	No. 47.
Seneka Root	Value ...	Drugs and Medicines—Other sorts	No. 17.
Senna			
Sewing Thread	.....	See "Cotton, Flax, & Silk."	Free or dutiable according to the character of the article.
Sewing Machine ...	Value ...	Machinery ...	Free.
Shale Oils	Gals. & value	Oils, Mineral ...	Do
Shawls	No. and value	See "Cotton and Wool."	Nos. 16 and 62.
Sheathing, Roofing and Boiler Felt	Lbs. & value.	Wool, manufactures of—Other sorts.	No. 62.
Shell-lac	Cwt. & value.	See "Lac" ...	No. 3, Exports.
LXXII.—SHELLS AND COWRIES—			
Shells (Chanks and large ornamental Shells).	No. and value	.....	No. 51.
Shells and Cowries—			
Cowries	Cwt. & value		
Corals, Animal matter	Lbs. & value.		
Sherry	Gals. & value	See "Liquors, Wines"	No. 32.
Shirt Collars (linen) ...	Value ...	Apparel ...	No. 1.
LXXIII.—SHIPS, PARTS OF.—	Ditto ...	.....	According to the character of the article.
Shoe-laces	.....	Apparel	No. 1.
Shoes	.....	See "Leather" ...	Free.
Shot and Shell, of iron ...	Value ...	Arms, Ammunition, &c.—Other sorts and metals	No. 2.
Shot, of Lead, large and small			No. 35.
Shovel	Ditto ...	Metals	Do.
Show Cases, Almirahs (with glass panels, plain and silvered).	Ditto ...	Cabinetware, &c.	Free, see note to No. 5, Appx. G.
Signals, Commercial, Glass	Ditto ...	Naval Stores ...	Do.
LXXIV.—SILK—			
Raw	Lbs. & value	.....	No. 52.
Manufactures—			
Thread for sewing, &c....	Ditto ...		

1 Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
LXIV.—SILK—(contd.)			
Piece-goods	Yds. & denomination—value.	.....	No. 52.
Goods of Silk mixed with other materials.	Yds. & denomination — value.		
Other sorts	Lbs & denomination — value.		
Silver	.....	See "Treasure" (at end of list) and "Jewellery."	Free.
Silver Leaf	Cwt. & value	Metals unenumerated.	No. 35.
Skins	.....	See "Hides & Skins'	Free.
Slate	Cwt. & value	Stone and Marble ...	Do.
Smalts	Ditto ...	Paints and Colours ...	No. 41.
Snuff	Lbs. & value	Tobacco, manufactured—Other sorts	No. 58.
LXXV.—SOAP OF ALL KINDS.	Cwt. & value	.....	Free.
Soapstone or Steatite ...	Ditto ...	Stone and Marble ...	Do.
Soda, Sulphate of ...	Value ...	Chemical Products & Preparations—Other sorts.	Do.
„ Nitrate of			
Sola (pith)	Ditto ...	All other articles unenumerated, unmanufactured.	Do.
Solder	Ditto ...	Metals ...	No. 35.
Soldering Fluid	Ditto ...	All other articles unenumerated, manufactured.	Free.
Spade	Ditto ...	Metals	No. 35.
Spear-heads	Ditto ...	Arms, Ammunition, &c.—Other sorts.	No. 2.
Specimens illustrative of natural science in any department	Ditto ...	Natural Curiosities	Free.
Spectacles	Ditto ...	Instruments and Apparatus—Optical.	Do.
Spelter	.....	See "Metals, Zinc"	No. 35.
Spermaceti	Gallons & value	Oils, Animal ...	Free.
LXXVI.—SPICES—			
Betelnuts	Lbs. & value	.....	No. 54.
Cardamoms			
Cassia Buds			
„ Lignea ...			
Chillies			

1 Articles	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
LXXVI—SPICES—(contd.) Cinnamon ... ... Cloves ... ... Ginger ... ... Nutmegs ... ... Pepper ... ... Other sorts except "Turmeric," for which see "Dyes."	Lbs & value	.....	No. 54.
Spirits	Gallons & value	See "Liquors" ...	No. 32.
Spirits of Wine	Ditto ...	Liquors, Spirits—Other sorts.	Do.
Spirits, Methylated ...	Value ...	Liquors ...	Do.
Sponge	Ditto ...	All other articles unenumerated, unmanufactured.	Free.
Squills	Ditto ...	Drugs and Medicines—Other sorts.	No. 17.
Starch	Ditto ...	All other articles unenumerated, manufactured.	Free.
LXXVII—STATIONERY (excluding Paper).	Ditto ...	.....	No. 55.
Statuary	Ditto ...	Art, works of ...	Free.
Steam Engines	.....	See "Machinery and Railway Plant"	Do.
Stearine	Cwt & value	Tallow and Grease .	Do.
Steatite or Soapstone ...	Ditto ...	Stone and Marble...	Do.
Steel	.....	See "Metals" ...	No. 35.
Stick, Lac	.....	See "Lac" ...	Free.
Sticks and Canes, walking ...	Value ...	All other articles unenumerated, manufactured.	Do.
LXXVIII.—STONE AND MARBLE. Stone Jade ... ... „ (Soap)	Cwt. & value	.....	Do.
Stones, *viz*—Works of art ...	Value ...	Art, works of ...	Do.
„ Precious	.....	See "Jewellery" ...	Do. unset.
Stone, Blue	Value ...	Chemical Products and Preparations—Other sorts.	Free.
Storax	Ditto ...	Drugs and Medicines—Other sorts.	No. 17.
String	.....	See "Cordage and Jute."	Free.

1	2	3	4
Articles.	Denomination.	Heading in Trade List.	Whether dutiable or free, and if dutiable, the No of the Tariff under which the article is placed.
LXXIX.—SUGAR, &c.—			
Sugar and Sugarcandy... Other Saccharine produce	Cwt. & value	.....	No. 56.
Sugar of Lead	Value ...	Chemical Products and Preparations—Other sorts.	Free.
Sulphur (Brimstone) ... Sulphuric Acid, or Oil of Vitriol	.....	See "Chemical Products and Preparations"	Do.
Swords	Value ...	Arms, Ammunition, &c.—Other sorts.	No. 2.
T.			
Talc	Cwt. & value	All other articles ...	Free.
LXXX.—TALLOW ...	Ditto ...	.....	Do.
Tamarind	Ditto ...	Fruits, Vegetables, and Nuts.	Do.
Tapioca	Ditto ...	Provisions—Other sorts.	No. 47.
Tar	.....	See "Pitch, Tar, and Dammar."	Free.
„ Barbadoes	Value ...	Drugs and Medicines—Other sorts.	No. 17.
Tartaric Acid	Ditto ...	Chemical Products and Preparations—Other sorts.	Free.
LXXXI.—TEA	Lbs & value	.....	No. 57.
Teak	.....	See "Wood" ...	Free.
Teats (India-rubber) ...	Value ...	Caoutchouc manufactures	Do.
Teel or Gingelly... ...	.....	See "Seeds" ...	Do.
„ „ Oil ...	Gallons and value.	"Oils, Vegetable," not essential	Do.
Teeth, Artificial	Value ...	All other articles unenumerated, manufactured.	Free or dutiable according to the manufacture of the article.
LXXXII.—TELEGRAPH, MATERIALS FOR CONSTRUCTION OF.	Value ...	.....	According to the character of the article.
Telephones	Ditto ..	Instruments & Apparatus.	Free.
Telescopes	Ditto ...	"Instruments & Apparatus,—Optical."	Do.
Tenders (for Engines). ...	No. & value	See "Railway Plant & Rolling-stock"	Do.
Terra Japonica	Cwt. & value	"Gums and Resins," "Cutch and Gambier."	No. 24.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No of the Tariff under which the article is placed.
Thread	.....	See "Cotton," "Flax," & "Silk," or Haberdashery" (?)	Cotton, No. 16. Flax, Free. Silk, No. 52.
Tiles	.....	See "Building and Engineering Materials."	Free.
Timber	.....	See "Wood" ...	Do.
Timekeepers	No. & value	Clocks	No. 11.
Tin	Cwt. & value	See "Metals" ...	No. 35.
„ Foil	Ditto ..	Metals—Tin ...	Do.
Tinned Plates, or Plates of Iron, covered with Tin. Tinned Ware	Ditto ...	Metals, Iron, Wrought.	Do.
Tincal	Ditto ...	Borax	Free.
LXXXIII.—TOBACCO— Unmanufactured ... Manufactured— Cigars ... ... Other sorts ...	Lbs. & value	.....	No. 58.
Articles used in the consumption of.	Value ...	All other articles unenumerated, manufactured.	Free.
Tobacco Seed	Cwt. & value	Seeds—Other sorts...	Do.
Toilet Requisites not otherwise described.	Value ...	All other articles ...	Do.
Tongues	Cwt. & value	Provisions—Other sorts.	No. 47.
Tools	Value ...	Hardware & Cutlery	No. 25.
Tooth-powder	Ditto ...	Toilet Requisites ...	Free.
Tortoise and Turtle Shells ...	Cwt. & value	Shells and Cowries	No 51.
LXXXIV.—TOYS AND REQUISITES FOR GAMES.	Value ...	.....	No. 60.
Tricycles	Ditto ...	Carriages, &c. ...	Free.
Trucks	.....	See "Railway Plant & Rolling-stock."	Do.
Truffles	Cwt. & value	Provisions—Other sorts.	No. 47.
Trunks, Portmanteaux, Travelling Bags, &c., of all sorts.	Value ...	All other articles unenumerated, manufactured.	Free, or dutiable according to the material (?)
Turmeric	.....	See "Dyeing and Colouring Materials"	No. 18.
Turpentine, Oil of ... „ of Venice, Scio, Cyprus.	Cwt. & value Value ...	Paints and Colours Drugs & Medicines—Other sorts.	No 41. No. 17.

1 ARTICLES.	2 Denomination.	3 Heading in Trade List	4 Whether dutiable or free, and if dutiable, the No of the Tariff under which the article is placed.
Twine	.....	"See "Cordage & Jute."	Free.
Twines and Lines for fishing	Value ...	All other articles unenumerated, manufactured.	Do.
Twist and Yarn ...	.....	See "Cotton and Flax."	Cotton, No 16. Flax, Free.
U.			
Ultramarine	Cwt & value	Paints and Colours	No. 41.
LXXXV.—UMBRELLAS ...	No. & value	.....	No. 61.
Uniforms	.....	See "Military and other Uniforms, &c."	Free.
V.			
Vanilla	Cwt. & value	Provisions—Other sorts.	No. 47.
Varnish	Value ...	Painters' Materials.	No. 41.
Vases (China)	Ditto ...	Earthenware and Porcelain.	No. 19.
„ (Porcelain) ...	Ditto ...	Ditto	Do.
„ (Glass)	Ditto ...	Glass	No 23.
Vegetables	.....	See "Fruits and Vegetables."	Free.
Velocipedes	Value ...	Carriages, &c. ...	Do.
Verdigris	Ditto ...	Chemical Products and Preparations —Other sorts.	Do.
Vermicelli and Macaroni ...	Cwt & value	Provisions — Other sorts.	No. 47.
Vermilion	Ditto ...	Paints and Colours	No. 41.
Vinegar	Ditto ...	Provisions — Other sorts.	No. 47.
Violet-powder	Value ...	Toilet Requisites ...	Free.
Vitriol, Oil of	Ditto ...	Chemical Products and Preparations —Other sorts.	Do.
W.			
Wads and Wadding ...	Ditto ...	Arms, &c. — Other sorts.	No. 2.
Wafers	Ditto ...	Stationery ...	No 55.
Walnuts (akroot) ...	Cwt. & value	Fruits, Vegetables, and Nuts.	Free.
Watches	.....	"See Clocks and Watches."	No. 11.

1 Articles.	2 Denomination.	3 Heading in Trade List.	4 Whether dutiable or free, and if dutiable, the No. of the Tariff under which the article is placed.
Water, Mineral	Value ...	Chemical Products and Preparations —Other sorts.	Free.
„ Cologne	Value ...	Perfumery ...	No. 43
LXXXVI.—WAX (excluding Candles).	Cwt. & value	.....	Free.
Wax, Sealing	Value ...	Stationery (excluding paper).	No. 55.
Whale and Fish Oils ...	Gallons and value.	Oils, Animal ...	Free.
Wheat	.....	See "Grain and Pulse."	Do.
White Lead	Value ...	Paints, &c. ...	No. 41.
Whiting	Cwt. & value	Paints and Colours	Do.
Wigs	Value ...	All other articles ...	Free.
Wines	.....	See "Liquors" ...	No. 32.
Wire	.....	See "Metals" ...	No. 35.
„ Mattresses ...	Value ...	Cabinetware & Furniture (?)	Free, or dutiable under metal, No. 35 (?)
LXXXVII.—WOOD—			
Teak	Cubic tons & value.	.....	Free.
Other Timber ...	Tons & value		
Firewood	Ditto ...		
Ornamental—			
Sandal	Value ...		
Ebony	Ditto ...		
Other kinds ..	Ditto ...		
Manufactures of ...	Ditto ...		
Wool—			
Raw	Lbs. & value	.....	No. 62.
Manufactures of—			
Piece-goods ...	Yards and denomination —value.		
Shawls	No. & value		
Braids	Lbs. & value		
Other sorts ...	Ditto ...		
Works of Art	.....	See "Art, Works of."	According to character of the article.
Writing Desks, Work Boxes, Dressing Cases, Toilet Bags, Tea Caddies, &c.	Value ...	All other articles unenumerated, manufactured.	Do.
Yarn	.....	See "Cotton and Flax."	Cotton, No. 16 Flax, Free.
Zinc	.....	See "Metals" ...	No. 35.
„ Oxide, or White of ...	Cwt. & value	Paints & Colours ...	No. 41.

APPENDIX I.

List of Articles to be shown in the Tables of the Coasting-trade.

N. B.—Only the articles enumerated in this list should be exhibited in the Tables of the Coasting-trade, all others being grouped together and entered under the head of "All other Articles of Merchandize." (I. 141—145, 14-3-78.)

Articles of Indian Produce or Manufacture.	Articles of Foreign Merchandize.
ANIMALS, LIVING. APPAREL (including haberdashery, millinery, &c., but excluding hosiery). CAOUTCHOUC, RAW. CHEMICAL PRODUCTS AND PREPARATIONS. COAL. COFFEE. COIR— 1. Unmanufactured. 2. Manufactures of (excluding rope) CORDAGE AND ROPE OF VEGETABLE FIBRE (excluding jute). COTTON— 1. Raw. 2. Twist and yarn. 3. Manufactures— i. Piece-goods— *a.* Grey (unbleached). *b.* White (bleached). *c.* Colored, printed, and dyed. *d.* Handkerchiefs and shawls in the piece. *e.* Other sorts. ii. Canvas. iii. Other sorts. DRUGS AND MEDICINES (excluding chemicals). DYEING AND COLORING MATERIALS— 1. Indigo. 2. Myrabolams. 3. Turmeric. 4. Other sorts. FRUITS AND VEGETABLES— 1. Cocoanuts. 2. Other sorts.	APPAREL (including haberdashery, millinery, &c., but excluding hosiery). ARMS, AMMUNITION, &c. (excluding military accoutrements)— 1. Fire-arms and parts thereof. 2. Gunpowder. 3. Other sorts. CANDLES OF ALL SORTS. CORDAGE AND ROPE OF VEGETABLE FIBRE (excluding jute). COTTON GOODS— 1. Twist and yarn. 2 Manufactures— i. Piece-goods— *a.* Grey (unbleached). *b.* White (bleached). *c.* Colored, printed, or dyed. *d.* Handkerchiefs and shawls in the piece. *e.* Other sorts. ii. Canvas. iii Other sorts. DRUGS AND MEDICINES (excluding chemicals). DYLING AND COLORING MATERIALS. HARDWARE AND CUTLERY (including platedware). LIQUORS— 1. Ale, Beer, and Porter. 2. Spirits— i Brandy. ii Rum. iii. Other sorts. 3. Wines and Liqueurs. 4 Other sorts.

Note.—1. No sub-heads except those shown in these lists are to be entered in the tables.
2. The tables of treasure remain unaltered.

Articles of Indian Produce or Manufacture.	Articles of Foreign Merchandize.
GRAIN AND PULSE— 1. Gram. 2. Rice in the husk (paddy). 3. „ not in the husk. 4. Wheat. 5. Pulse. 6. Jowari and Bajra. 7. Other sorts. GUMS AND RESINS— 1. Cutch and Gambier. 2. Other sorts. HEMP— 1. Raw. 2. Manufactures of (excluding cordage)— i. Cloth. ii. Bags and sacks. HIDES AND SKINS— 1. Hides, raw. 2. „ dressed or tanned. 3. Skins, raw 4. „ dressed or tanned. JUTE— 1. Raw. 2. Manufactures of— i. Gunnybags { powerloom. handloom. ii. Gunnycloths { powerloom. handloom. iii. Rope and twine. iv. Other kinds. LAC— 1. Stick. 2. Other kinds. LEATHER— 1. Unwrought. 2. Manufacture of. LIQUORS— 1. Spirits— i. Rum. ii. Other sorts. 2. Other sorts. METALS— 1. Brass. 2. Copper. 3. Iron. 4. Tin. 5. Metals, unenumerated. OILS— 1. Mineral.	MACHINERY AND MILLWORK METALS— 1. Brass. 2. Copper. 3. Iron. 4. Lead. 5. Steel. 6. Tin. 7. Zinc or Spelter. 8. Metals unenumerated. PAPER AND PASTEBOARD. SILK— 1. Raw. 2. Manufactures— i. Piece-goods. ii. Other sorts. SPICES. SUGAR AND SUGARCANDY. 1. Other saccharine produce. TEA. WOOLLEN GOODS— 1. Piece-goods. 2. Shawls. 3. Other sorts. ALL OTHER ARTICLES OF MERCHANDISE— 1. Unmanufactured. 2. Manufactured.

Articles of Indian Produce or Manufacture.	Articles of Foreign Merchandise.
OILS—	
2. Vegetable, not essential—	
i. Castor.	
ii. Cocoanut.	
iii. Other kinds.	
3. Other kinds.	
OPIUM.	
PROVISIONS—	
1. Fruits and vegetables, dried, salted, or preserved.	
2. Ghee.	
3. Salted fish.	
4. Other sorts of provisions.	
SALT.	
SEEDS—	
1. Linseed.	
2. Mustard.	
3. Rape.	
4. Til or Jinjili.	
5. Castor.	
6. Other sorts.	
SILK—	
1. Raw.	
2. Manufactures—	
i. Piece-goods.	
ii. Other sorts.	
SOAP (of all kinds).	
SPICES—	
1. Betelnuts.	
2. Cardamoms.	
3. Ginger.	
4. Pepper.	
5. Other sorts.	
SUGAR AND SUGARCANDY.	
1. Other saccharine produce.	
TEA.	
TOBACCO—	
1. Unmanufactured.	
2. Manufactured—	
i. Cigars.	
ii. Other sorts.	
TIMBER—	
1. Teak.	
2. Other kinds.	
WOOL—	
1. Raw.	
2. Manufactures of.	
ALL OTHER ARTICLES OF MERCHANDISE—	
1. Unmanufactured.	
2 Manufactured.	

APPENDIX K.

List of Foreign Countries to be used in all Ports in the preparation of the Trade and Navigation Returns, under Orders of Secretary of State. (*I.* 78, 81, 22-1-75.)

Europe.

1. United Kingdom.
2. Austria—
   - i. Trieste.
3. Belgium.
4. Denmark.
5. France—
   - i. Dunkirk.
   - ii. Havre.
   - iii. Brest.
   - iv. Nantes.
   - v. Bordeaux.
   - vi. Marseilles, &c.
6. Germany—
   - i. Hamburg.
   - ii. Bremen, &c.
7. Greece.
8. Holland.
9. Italy—
   - i. Ancona.
   - ii. Brindisi.
   - iii. Palermo.
   - iv. Messina.
   - v. Leghorn.
   - vi. Genoa.
   - vii. Venice, &c.
10. Malta.
11. Norway.
12. Portugal.
13. Russia—
    - i. Odessa.
    - ii. Riga, and so on.
14. Spain—
    - i. Barcelona.
    - ii. Cadiz.
    - iii. Gibraltar, and so on.
15. Sweden.
16. Turkey in Europe.
17. Other Countries in Europe.

Africa and adjacent Islands.

18. Abyssinia.
19. Cape of Good Hope (including Port Elizabeth).
20. Eastern Coast of Africa (comprising the coast between Natal and Abyssinia).
21. Egypt—
    - i. Alexandria.
    - ii. Port Said.
    - iii. Suez (for local trade).
22. Madagascar.
23. Mauritius.
24. Natal.
25. Reunion (Bourbon).
26. St. Helena.
27. Other Countries in Africa.

America.

28. Canada.
29. Central America.
30. South America—
    - i. Demerara.
    - ii. Rio de Janeiro.
    - iii. Buenos Ayres.
    - iv. Callao.
    - v. Valparaiso, &c.
31. United States—
    - i. New York.
    - ii. Boston.
    - iii. Charleston.
    - iv. New Orleans, and so on.
32. West Indies—
    - i. Jamaica.
    - ii. Cuba.
    - iii. Trinidad, and so on.
33. Other Countries in America.

Asia.

34. ADEN.

35. ARABIA—
    i. Territories of the Imâm of askat
    ii. Other Arabian States.

36. BORNEO.

37. CEYLON.

38. CHINA—
    i. Hong-Kong.
    ii. Treaty Ports.

39. JAPAN.

40. JAVA.

41. MALDIVES (EXCEPT MINICOY, WHICH IS TO BE REGARDED AS A BRITISH INDIAN PORT SUBORDINATE TO THE PRESIDENCY OF MADRAS).

42. MEKRAN AND SONMIANI.

43. PERSIA.

44. PHILIPPINES.

45. SIAM.

46. STRAITS SETTLEMENTS.

47. TURKEY IN ASIA—
    i. Smyrna.
    ii. Beyrout, and so on.

48. OTHER COUNTRIES IN ASIA.

Australia.

49. NEW SOUTH WALES.

50. QUEENSLAND.

51. SOUTH AUSTRALIA.

52. VICTORIA.

53 WESTERN AUSTRALIA.

54. TASMANIA.

55. NEW ZEALAND.

56. AGGREGATE RETURN OF TRADE PASSING THROUGH THE SUEZ CANAL.

N. B.—1. *Endeavours should be made to show the trade with chief countries in detail separately for each port as well as in a total for the country, wherever this is possible.*

2. *Transit trade passing* via *Suez should no longer be shown under that head, which disappears from the list, but under the countries of destination.*

3. *The present heading "Mediterranean Ports" also disappears, each port being classed under the country to which it belongs.*

4. *Trade with an inland country must be classed under the country to which belongs the port at which the articles are landed.*

5. *Trade with the Andaman and Nicobar Islands, as well as with the Laccadives and with Minicoy (one of the Maldives), to be treated as Coasting or interportal.*

6. *Trade with ports in India subject to Foreign Governments, European or Natives, to be treated as "Foreign Coasting" under a separate head from the Coasting-Trade of British India.*

7. *The present heads "Persian Gulf" and "Red Sea" disappear, the trade being classed under the countries to which the ports of the adjacent coasts belong.*

8. *Under "Siam" is to be classed the trade between British Burma and the Island of Junk Ceylon or Salang.*

APPENDIX L.

Rates of Import Duty levied in the principal European Countries and in the United States on certain Articles imported from India.

(*a*) The duty in Spain includes the amount of surcharge to which several of the articles specified are subjected.

(*b*) Raw, artificial, 52 fr.; half refined, natural or artificial, 67 fr., 60 cts.

(*c*) Articles of Indian produce and manufacture, when imported into France indirectly from the United Kingdom or other European country, are subject to a *surtaxe d'entrepôt* in addition to the duty specified.

(*d*) Rice in the husk imported at St. Petersburgh is liable to a duty of only 20 cop. per poud.

(*e*) According to size and quality.

(*f*) Precious stones cut, and pearls unset, 100 kilos., 24 fl.

(*g*) Besides excise duty.

(*h*) The rate varies with the quality.

(*i*) Green and yellow, 22-00.

(*j*) Unstemmed. 1-50, stemmed.

(*k*) Tobacco can only be imported into Austria by special permission, and is subject to a license duty in addition. On raw tobacco, 3 fl. 50 kr. per 500 grammes, or 6*s*. 4*d*. per lb.

(*l*) Unstemmed; 0-50, stemmed; 0-15, stems.

These notes (*a*) to (*l*) refer to the rates of duty mentioned in the tables on pp. 264 to 267.

Articles.	Russia.			Germany.	
		Rbl.	*Cop.*		*Mks. Pfg.*
Borax, raw ...	Pond	0	10	Free.	
„ refined ...	„	0	10	„	
Caoutchouc (unmanufactured) ...	„	0	30	„	
Coffee, raw ...	Free.			Centner	17 50
„ roasted ...	Pond	1	50	„	21 00
Coir, raw ...	Free			Free.	
„ manufactured, Cordage ...	Pond	0	40	Centner	1 50
„ „ Matting ...	„	0	40	„	1 50
Cotton, raw ...	Free.			Free.	
Dyeing and Coloring Materials { Indigo ...	Pond	3	00	„	
Dyeing and Coloring Materials { Myrabolams ...	Not specified.			„	
Dyeing and Coloring Materials { Safflower ...	Pond	0	05	„	
Grain, Wheat ...	Free.			„	
„ Rice in the husk ...	Pond (*d*)	0	50	Centner	1 50
„ „ not in the husk ...	„	0	50	„	1 50
„ Pulse ...	Free.			Free.	
Gums & Resins, Cutch & Gambier ...	„			„	
Hides and Skins, undressed ...	„			„	
„ dressed ...	4-40 to 8-00(*e*)			Centner and upwards	1 50
Horns ...	Free.			Free.	
Jute, raw ...	„			„	
Jute manufactures, *see* page 268.					
Lac, Stick and Shell ...	Not specified.			„	
Lac Dye ...	„			„	
Precious Stones and Pearls { unset ...	Free.			„	
Precious Stones and Pearls { set in Gold ...	Funt	33	00	Centner	150 00
Precious Stones and Pearls { „ Silver ...	„	2	20	„	150 00
Saltpetre, unrefined ...	Pond	2	00	Free.	
„ refined ...	Prohibited.			„	
Seeds, Mustard ...	Free.			„	
„ Anis ...	„			„	
„ Rape ...	„			„	
„ Lin ...	„			„	
„ Poppy ...	„			„	
Silk, raw, *see* page 269.					
Spices, Ginger, dried ...	Pond	1	50	Centner	19 50
„ „ preserved ...	„	1	50	„	19 50
„ Pepper ...	„	1	50	„	19 50
„ Turmeric ...	„	0	05	Free.	
Sugar, raw ...	„	2	20	Centner	12 00
„ refined ...	„	3	20	„	15 00
Tallow ...	Free.			„	1 00
Tea ...	Pond (black)	15	40(*i*)	„	24 00
Tobacco in the leaf ..	„	14	00	„	12 00
Wood, Teak ...	Free.			Free.	
Wool, raw ...	Pond	0	22	„	
„ Cashmere Shawls ...	Funt	3	00	Centner	90 00
„ Carpets ...	„	0	30	„	30 00

For notes to reference marks (*a*), (*b*), &c. in this table, see p. 268.

Holland.	Belgium.	France.	
	Frs. Cts.	*Frs. Cts.*	*Surcharge (c)* *Fr. Cts.*
Free.	Free.	Free (*b*)	100 kilos. 5 00
"	"	100 kilos. 224 64	" 3 00
"	"	Free.	" 3 60
"	100 kilos. 13 20	100 kilos. 156 0	" 20 00
"	" 17 50	" 208 0	" 3 00
"	Free.	Free.	" 3 00
"	"	100 kilos. 6 24	" 3 00
5 p. ct. *ad val.*	15 p. ct. *ad val.*	" 7 49	" 3 00
Free.	Free.	Free.	Free.
"	"	"	100 kilos. 30 00
"	"	"	" 3 60
"	"	"	" 3 60
"	"	100 kilos. 0 62	" 3 00
"	"	" 0 31	" 3 00
"	"	" 0 62	" 3 00
"	"	Free.	" 3 00
Not specified.	Free.	"	" 3 00
Free.	"	"	" 3 00
"	100 kilos. 5 00	Rates vary (*e*)	" 3 00
"	Free.	Free.	" 3 00
"	"	"	Free.
Not specified.	"	"	100 kilos. 9 60
"	"	"	" 6 60
Free.	"	"	" 3 00
5 p ct. *ad val.*	5 p. ct. *ad val.*	100 kilos.(*g*) 520 00	" 3 00
Free.	"	" 520 00	" 3 00
"	Free.	Free.	" 3 00
"	"	"	" 3 00
"	"	"	" 3 00
"	"	100 kilos. 2 08	" 11 00
"	"	Free.	" 3 00
"	"	"	" 3 00
"	"	"	" 3 00
"	"	"	" 5 00
100 kilos. 6 00	100 kilos. 60 00	100 kilos. 32 76	" 3 00
" 1 50	15 p. ct *ad val.*	" 208 00	" 40 00
Free.	Free.	Free.	" 3 00
100 kilos. (*h*) 25 38	"	100 kls. (*h*) 65 32	" 3 00
" 28 89	100 kilos. 54 70	Prohibited.	.....
Free.	Free.	Free.	" 3 00
100 kilos. 25 00	100 kilos. 90 00	100 kilos. 208 00	" 60 00
" (*j*) 0 70	" 13 20	Prohibited.	.....
Free.	See page 270.	See page 270.	" 3 00
"	Free.	Free.	" 3 60
50 p. ct. *ad val.*	5 p. ct. *ad val.*	5 p. ct. *ad val* & 4 p. ct. addl.	" 3 00
"	10 p. ct. *ad val.*	15 p. ct. *ad val.* & 4 p. ct. addl.	" 3 00

Articles.		Spain (a)			Italy.		
			Pes.	Cts		Lire	Cts.
Borax, raw	...	Kilog.	0	14	Free.		
„ refined	.	„	0	14	100 kilos.	4	00
Caoutchouc (unmanufactured)	...	100 kilos.	6	80	„	2	88
Coffee, raw	...	„	50	00	„	80	00
„ roasted	..	„	50	00	„	80	00
Coir, raw	...	„	0	25	Free.		
„ manufactured, Cordage	...	„	30	0	100 kilos.	1	72
„ „ Matting	...	„	30	0	„	2	00
Cotton, raw	...	„	1	50	Free.		
Dyeing and Coloring Materials: Indigo	...	„	53	00	100 kilos.	6	90
Dyeing and Coloring Materials: Myrabolams	...	„	11	25	„	8	00
Dyeing and Coloring Materials: Safflower	...	„	11	25	Free		
Grain, Wheat	...	„	4	32	100 kilos.	1	40
„ Rice in the husk	...	„	4	64	Free.		
„ „ not in the husk	...	„	9	28	„		
„ Pulse	...	„	4	0	100 kilos.	1	00
Gums & Resins, Cutch & Gambier	..	„	11	25	„	2	00
Hides and Skins, undressed	..	„	13	70	Free.		
„ dressed	...	„	2	40	100 kilos (e)	15	0
Horns	...	„	0	50	Free.		
Jute, raw	...	„	1	04	„		
Jute manufactures, *see* page 268.							
Lac, Stick and Shell	...	„	11	25	100 kilos.	2	30
Lac Dye	...	„	9	10	„	4	0
Precious Stones and Pearls: unset	...	Free			Free, except agates 1 p ct. *ad val.*		
Precious Stones and Pearls: set in Gold	...	Hectog.	30	00	3 p. ct. *ad val.*		
Precious Stones and Pearls: „ Silver	...	„	4	20	„		
Saltpetre, unrefined	...	100 kilos.	4	15	Free.		
„ refined	...	„	4	15	„		
Seeds, Mustard	...	„	11	25	„		
„ Anis	...	„	11	25	100 kilos.	11	50
„ Rape	...	„	1	32	Free.		
„ Lin	...	„	1	32	„		
„ Poppy	...	„	11	25	„		
Silk, raw, *see* page 269.	...						
Spices, Ginger, dried	..	Not specified.			100 kilos.	46	00
„ „ preserved	...	„			„	46	00
„ Pepper	...	kilog.	0	31	„	46	00
„ Turmeric	...	„	0	25	Free.		
Sugar, raw	...	100 kilos.	32	25	100 kilos.	20	80
„ refined	...	„	32	35	„	28	85
Tallow	...	„	1	90	„	1	00
Tea, Black	...	kilog.	1	50	kilog.	3	15
Tobacco in the leaf	...	Prohibited			Prohibited.		
Wood, Teak	...	Cubic metre	3	30	Free.		
Wool, raw	...	100 kilos.	34	00	„		
„ Cashmere Shawls	...	.....			kilog., 3-45; and 5 p. ct. *ad val.*		
„ Carpets	...	100 kilos	175	00	100 kilos.	100	00

For notes to reference marks (a), (b), (c), &c., in this table, see p. 263.

Austria.			Greece.			Turkey.			United States.		
	Fr.	*Kn.*		*Dr.*	*Lep.*		*Piast.*	*Asp.*		*Doll.*	*Cts.*
Free.			Oke	0	50	7·20 per ct. *ad val.*			Free.		
100 kilos.	3	00	"	0	50	"			Lb.	0	10
Free.			"	0	50	"			Free		
100 kilos.	16	00	"	0	45	"			"		
"	21	00	"	0	45	"			20 per cent. *ad val.*		
Free			Not specified.			"			Free.		
100 kilos.	1	50	"			"			Lb.	0	03½
"	5	00	"			"			30 per cent. *ad val.*		
Free.			Oke	0	7	"			Free.		
100 kilos.	1	60	"	2	50	Ben. (chest) Oke Mad. " "	8 3	72 95	"		
"	1	60	"	0	75	7·20 per ct. *ad val.*			"		
Free.			"	0	10	"			"		
100 kilos.	0	70	"	0	02	"			Bushel of 60 lbs	0	20
Free.			"	0	07	"			Lb.	0	20
100 kilos.	0	50	"	0	07	"			Not specified.		
"	0	54	"	0	05	"			10 per cent. *ad val.*		
Free.			"	0	20	"			Free.		
"			"	0	06	Oke	0	89	"		
100 kilos. (*e*)	1	50	Rates vary (*e*)			7·20 per ct. *ad val.*			20 p. cent. *ad val.* (*e*)		
Free.			Oke	0	01	"			Free.		
"			Not specified.			"			Ton	15	00
100 kilos.	1	60	Oke	0	20	Oke	1	36	Free.		
"	1	60	"	0	80	7·20 per ct. *ad val.*			"		
Rough free. (*f*)			Free.			.....			10 per cent. *ad val.*		
100 kilos.	150	00	Drachme	0	60	7·20 per ct. *ad val*			25 per cent. *ad val.*		
"	150	00	"	0	60	.....			"		
Free.			Oke	0	15	7·20 per ct. *ad val.*			Lb.	0	01
100 kilos.	1	50	"	0	15	Quintal	21	47	"	0	02
Free.			"	0	50	7·20 per ct. *ad val.*			Free.		
"			"	0	10	"			"		
"			Not specified.			"			Lb.	0	00½
"			Oke	0	04	"			Bushel of 56 lbs	0	20
"			Not specified.			"			Lb.	0	00½
100 kilos.	16	00	Oke	0	20	7·20 per ct. *ad val.*			Free.		
"	16	00	"	0	20	"			35 per cent. *ad val.*		
"	16	00	"	0	20	Oke	0	45	Lb.	0	05
Free.			"	0	15	7·20 per ct. *ad val.*			Free.		
100 kilos.	18	90	"	0	15	.....			.....		
"	26	30	"	0	25	.....			.....		
Free.			"	0	15	7·20 per ct. *ad val.*			Lb.	0	1
100 kilos.	31	50	"	3	00	Oke	3	19	Free.		
" (*k*)	21	00	"	1	50	Prohibited.			Lb. (*l*)	0	35
Free.			See page 270.			7·20 per ct. *ad val.*			See page 270.		
"			Oke	0	15	"			Lb., 0-10; and 10 per ct. *ad val.*, and upwards according to kind.		
100 kilos.	120	00	15 p. ct. *ad val.*			"			Lb., 0-50; and 40 per ct. *ad val.*		
"	40	00	.....			"			40 per cent. *ad val.*		

Countries.	Tariff Classification.	Tariff Rates of Duty.		
	JUTE, MANUFACTURED (GUNNY-BAGS AND CLOTH.)			
			Rbl	*cop.*
RUSSIA ...	Carpets, coarse, not mixed with other materials, and coarsest webs ...	Pond	0	40
	Other jute textures	Funt	0	15
			Mks.	*pfg.*
GERMANY ...	Coarse carpets	Centner	1	50
	Coarse unbleached tissues not having more than 30 threads to the Prussian square inch	"	2	00
HOLLAND ...	... ...	5 p. ct. *ad val.*		
BELGIUM ...	... ...	10 p. ct. *ad val.*		
FRANCE* ...	Tissues, having in the warp in the space of 5 millimètres (⅕th of an inch):		*Frs.*	*cts.*
	Unbleached:			
	Less than 8 threads	100 kilos.	96	20
	8 threads	"	112	32
	9 threads and less than 12 ...	"	160	20
	Bleached or dyed:			
	Less than 8 threads... ...	"	133	50
	8 threads	"	157	25
	9 threads and less than 12, dyed	"	185	95
	" " " bleached	"	242	10
	Jute tissues of 12 threads and upwards in the space of 5 millimètres are treated as linen.			
			Pes.	*cts.*
SPAIN ...	Tissues, plain, up to 10 threads inclusive in the square of 6 millimètres ...	Kilo.	1	25
	Tissues from 11 to 24 threads inclusive	"	2	50
	" of 25 threads and above ...	"	4	25
	Carpetings	"	0	25
			Lire	*cts.*
ITALY ...	Tissues for packing cloth	100 kilos.	10	00
	" other kinds	15 p. ct. *ad val.*		
			Fl	*kr.*
AUSTRIA ...	Grey packing cloth not containing more than 30 warp threads in the Vienna inch (1·03 inch)	100 kilos.	1	50
	Other tissues	"	6	00
			Dr	*lep.*
GREECE ...	Common canvas for sacking	Oke	0	20
	Bags, common	"	0	25
	Druggeting	"	0	40
TURKEY ...	... ...	7·20 p. ct. *ad val.*		
			Doll.	*cts.*
UNITED STATES	Gunnybags and gunnycloth valued at not over 10 cts. per square yard ...	Lb.	0	3
	Ditto do. over 10 cts. per square yard	"	0	4
	Ditto suitable for same uses as cotton bagging, valued at not over 7 cts. per square yard	"	0	2
	Ditto do. over 7 cts. per square yard	"	0	3
	Other jute bagging	40 p. ct. *ad val.*		
	Jute carpeting	Sq. yd.	0	8
	Other jute cloth	30 p. ct. *ad val.*		

* In addition to the rates mentioned there is a surcharge of 3 francs per 100 kilos.

Countries.	Tariff Classification.	Tariff Rates of Duty.	
	SILK, RAW.		
RUSSIA ...	Waste silk, not combed, silk sweepings of every kind, and cocoons	Free.	
	Raw silk and waste silk, combed, dyed or undyed...	Poud	*Rbl. cop* 0 50
GERMANY ...	Silk and waste silk undyed, and sweepings of dyed silk	Free.	
	Silk and waste silk, dyed	Centner	*Mks. pfg.* 12 00
HOLLAND ...	... ...	Free.	
BELGIUM ...	... ...	Free.	
FRANCE ...	Silk, dyed or undyed	Free.	
	Waste silk in mass, unbleached or dyed	Free.	
	Ditto combed, of all kinds ...	100 Kilos.	*Frs. cts.* 10 40
SPAIN ...	Cocoons	Free.	
	Raw silk	Kilog.	*Pes. cts.* 1 50
	Waste silk (in the mass)	Free.	
ITALY ...	Silk and waste silk	Free.	
AUSTRIA ...	Cocoons and raw silk, unbleached and undyed	Free.	
	Waste silk	Free.	
	Silk, bleached or dyed	100 kilos.	*Fl. kr.* 12 00
GREECE ...	Raw silk	Oke	*Dr. lep.* 6 00
	Bleached or dyed silk	"	20 00
TURKEY ...	... ...	7·20 p. cts. *ad val.*	
UNITED STATES	Cocoons and raw silk, as reeled from cocoon without any advance in manufacture	Free.	
	Silk, not more advanced than singles, tram, thrown, or organzine, if in the gum	35 p. ct. *ad val.*	
	Silk, purified from the gum and dyed...	60 p. ct. *ad val.*	

Countries.	Tariff Classification.	Tariff Rates of Duty.
	WOOD, TEAK.	
		Fr cts.
BELGIUM ...	In logs or unsawn	Cubic metre 3 00
	Sawn, more than 5 centimètres in thickness	" 6 00
	Sawn. of 5 centimètres and less in thickness	" 9 00
FRANCE ...	In logs or roughly hewn	Free.
	Sawn. of more than 80 millimètres in thickness	Free.
		Frs cts.
	Sawn, of 80 millimètres or less in thickness	100 metres 0 06
		Dr. lep.
GREECE ...	Planks (for building purposes) ...	Each 0 15
	Beams	" 0 40
	Other wood, for building purposes ...	10 p. ct. *ad val.*
	Wood for ship-building	6 p ct. *ad val.*
UNITED STATES	Logs	Free.
	Ship timber and ship planking ..	Free.
	Other timber :	*Doll cts.*
	Squared or sided by hewing ...	Cubic ft 0 01
	Unsquared hewn timber ..	20 p ct. *ad val.*
	Sawed boards and planks, unplaned ...	1,000 ft board measure 2 00

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CALCUTTA,
April, 1879.

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